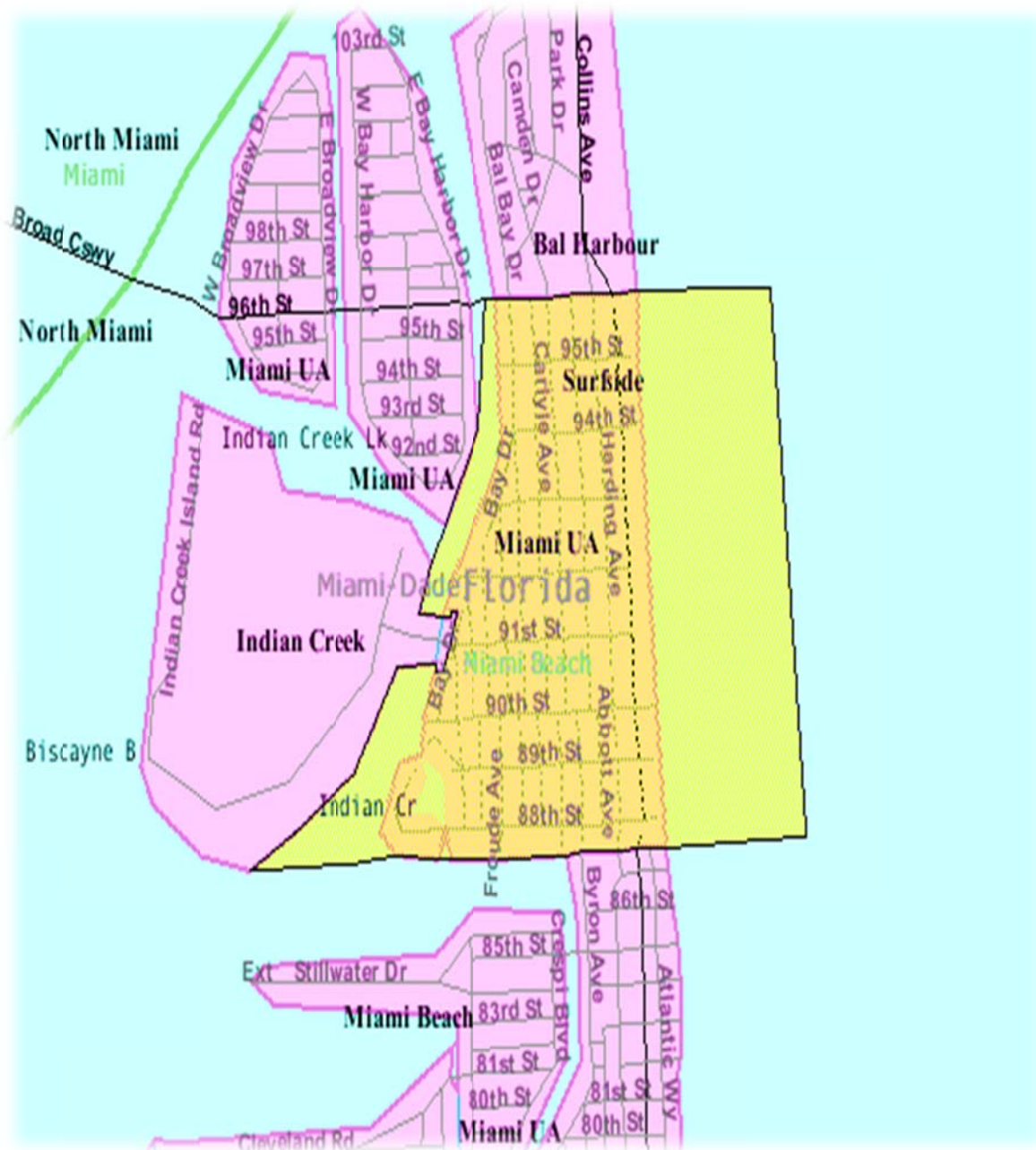


TOWN OF SURFSIDE FLORIDA

2013-2014 PROPOSED BUDGET



TOWN OF SURFSIDE

PROPOSED BUDGET

FY 13/14

Town Commission:

Mayor Daniel Dietch



Vice Mayor Michael Karukin



Commissioner Joe Graubart



Commissioner Michelle Kligman



Commissioner Marta Olchyk



TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF

Michael Crotty, Town Manager

Linda Miller, Interim Town Attorney

David Allen, Chief, Public Safety and Parking Services

Joe Damien, Director, Code Compliance

Mayte Gamiotea, Controller

Sarah Sinatra Gould, Town Planner, Executive Department

Joseph Kroll, Director, Public Works Department

Andria Meiri, Budget Officer

Tim Milian, Director, Parks and Recreation Services

Donald Nelson, Director, Finance Department

Sandra Novoa, Town Clerk, Town Clerk Department

Ross Prieto, Building Official, Building Services

Yamileth Slate-McCloud, Director, Human Resources

Duncan Tavares, Director, Tourism and Economic Development and Community Services



FY 13/14

Table of Contents

Title Page	
Administrative Staff	i
How the Budget is Organized	ii
A Reader's Guide	iii
Town Manager's Budget Message	iv
Table of Contents	
Introduction To The Town	
Town of Surfside	1
The Climate	1
The Aesthetic / Architecture	1
Archeological Importance	1
Historical Structures	1
The Business District	1
Shopping	1
Development	1
Population	2
Demographics	2
Incorporation	3
The Government Style	3
Surfside's Town Commission	3
The Incumbent Commissioners	3
Commission Contact	3
Commission Meeting Schedule	3
Communications	4
Town Facilities	4
Government Structure Chart	5
Administrative Structure	7
Executive Department	7
Planning and Code Compliance Division	7
Town Attorney Department	7
Town Clerk Department	7
Utility Billing Services	7
Finance Department	7
Parks and Recreation Department	7
Public Safety (Police) Department	7
Public Works Department	7
Tourism Department	7
Building Services Department	8
Administration Contacts	9
Emergency Services	10
Police Services	10

Fire & Rescue Services	10
Utilities	10
Electric	10
Natural Gas	10
Solid Waste Collection (Garbage)	10
Stormwater Control	10
Water and Sewer	10

Budget Overview

Budget Overview Contents Summary	11
The Budget Process	12
Budget Calendar Narrative	12
Town Commission Approval	13
The Adopted Budget: The Process Continues	13
Basis of Budgeting	14
Basis of Accounting	14
Budgetary Control	14
Budget Amendment Process	15
Transparency	15
Budget Calendar for FY 13/14	16
Millage Maximums	17

Proposed FY 13/14 Personnel Complement	18
Summary of FY 13/14 Funded Positions Compared to FY 12/13	19

Governmental Funds

Governmental Funds Contents Summary	20
-------------------------------------	----

General Fund (001):

Fund Summary	21
Revenue Summary Chart (Where the Funds Come From)	22
Operating Revenue Detail	23
Revenue Sources Description	25
Expenditure Summary Chart (Where the Funds Go)	27
Expenditure Summary by Type	28
Expenditure Table by Department	30

General Fund Departmental Budgets

<i>Legislative Description & Objectives</i>	31
Proposed Expenditures	33
Citizen Surveys Program Modification	34
<i>Town Attorney Description & Objectives</i>	35
Proposed Expenditures	38

Legal Assistant Program Modification	39
<i>Executive Description & Objectives</i>	40
Proposed Expenditures	43
Grant Writing Services Program Modification	44
Employee Educational Assistance Program Modification	45
<i>Planning and Code Compliance Division Description & Objectives</i>	46
Proposed Expenditures	49
Zoning Code Update Program Modification	50
<i>Finance Description and Objectives</i>	51
Proposed Expenditures	54
ERP Project Management Program Modification	55
Live Video Streaming Program Modification	56
SCALA Upgrade Program Modification	57
<i>Town Clerk Description & Objectives</i>	58
Proposed Expenditures	61
<i>Building Services Description & Objectives</i>	62
Proposed Expenditures	65
<i>Public Safety Description and Objectives</i>	66
Proposed Expenditures	69
Neighborhood Resource Officer Program Modification	70
Public Service Aide Program Modification	71
Replace Flooring Program Modification	72
<i>Public Works Description and Objectives</i>	73
Proposed Expenditures	76
<i>Parks and Recreation Description & Objectives</i>	77
Proposed Expenditures	80
Community Center Outdoor Fitness Equipment Program Modification	81
<i>Tourism Description & Objectives</i>	82
Proposed Expenditures	86
<i>Non-Departmental Description</i>	87
Proposed Expenditures	88
Bus Service to Mount Sinai Medical Center Program Modification	89

Capital Projects Fund (301):

Capital Projects Fund Introduction Page	90
Capital Projects Fund Summary	91
Capital Projects Fund Description	92
Capital Projects Revenues	93
Capital Projects Expenditures	94

Special Revenue Funds

Special Revenue Funds Content Summary	95
---------------------------------------	----

Tourist Resort Fund (102):

Tourist Resort Fund Introduction	96
Tourist Resort Fund Summary	97
Tourist Resort Fund Description and Objectives	98
Proposed Revenues	103
Proposed Expenditures	104
Marketing Firm Retainer Program Modification	105
Business Improvement District (BID) Marketing Funds Program Modification	106
Town Entrance Signs Holiday Lighting Fixtures Program Modification	107

Police Forfeiture Fund (105):

Police Forfeiture Fund Introduction	108
Police Forefeiture Fund Summary	109
Police Forfeiture Fund Description and Objectives	110
Proposed Revenues	111
Proposed Expenditures	112

Municipal Transportation Fund / Transportation Surtax (107):

Municipal Transportation Fund Introduction	113
Municipal Transportation Fund Summary	114
Municipal Transportation Fund Description and Objectives	115
Proposed Revenues	117
Proposed Expenditures	118

Enterprise Funds

Enterprise Funds Contents Summary	119
-----------------------------------	-----

Water and Sewer Fund (401):

Water and Sewer Fund Introduction	120
Water and Sewer Fund Summary	121
Water and Sewer Fund Description	122
Proposed Revenues	124
Proposed Expenditures	125
Combination Backhoe/Front End Loader Program Modification	126

Municipal Parking Fund (402):

Municipal Parking Fund Introduction	127
Municipal Parking Fund Summary	128
Municipal Parking Fund Description	129
Proposed Revenues	131
Proposed Expenditures	132

Solid Waste Fund (403):

Solid Waste Fund Introduction	133
Solid Waste Fund Summary	134
Solid Waste Fund Description	135
Proposed Revenues	137
Proposed Expenditures	138
Replacement of Commercial Containers - Phase I Program Modification	139

Stormwater Utility Fund (404):

Stormwater Utility Fund Introduction	140
Stormwater Utility Fund Summary	141
Stormwater Fund Description	142
Proposed Revenues	143
Proposed Expenditures	144
Vacuum Truck Services Program Modification	145

Appendix

Appendix Contents Summary	146
Fund Descriptions	147
Glossary	151

How The Budget is Organized

This guide is provided to assist the reader in understanding the construction and layout of this year's budget document. It is suggested that the reader quickly scan the Table of Contents (located just before the "Introduction" tab of this document), the Appendix (located very near the back of the document) and take note of the sections set off with tabs.

The budget document includes all anticipated funds to be received by the Town including carryover from prior years and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The fiscal year for Florida municipalities runs from October 1 through September 30. Throughout this document "FY" will be used to represent "Fiscal Year" meaning the period between October 1 – September 30. FY 13/14, for example, means the fiscal year running October 1, 2013 through September 30, 2014.

The document also includes transfers, where appropriate, from one fund to another. Since the allocation to be transferred is accounted for as received funding in each of the funds, the reader is cautioned that the addition of all revenues/incomes across funds overstates the total resources available for allocation. There is a page which documents all interfund transfers.

This budget document is organized by fund. Each fund includes a summary, detailed revenues and expenditures and a description of each department and/or program budgeted for that fund. The General Fund has the largest number of departments, as it is the operating fund for many of the Town's services and activities, whereas the Capital Projects Fund section has the largest number of projects as it includes the Capital Projects Fund's annual allocations as well as the five year Capital Improvement Plan detailing multi-year capital improvement projects.

Expenditures and revenues for the Town are budgeted within a variety of fund types and funds within types. The funds are listed in bold in the Table of Contents and are tabbed throughout the document. The specific funds belonging to those types are in italics and bolded. For clarification between funds and fund types, please consult the Appendix.

This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication. In these difficult financial times, it is critically important that the Town's financing be conservatively managed while meeting high priority operational and capital needs. This budget strives to meet the four purposes in the most transparent manner possible.

A Reader's Guide

The Budget as a Policy Document

As a policy document, the Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2013 and ending September 30, 2014, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Manager's Budget Message (immediately following this page) summarizes the challenges and opportunities for the coming year.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explains the variances in expenditures from the prior year (FY 12/13) adopted budget to projected prior year expenditures, explains the variances in expenditures from the projected prior year (FY 12/13) to the recommended upcoming year (FY 13/14), and identifies funded personnel positions.

The Budget as a Financial Plan

As a financial plan, the budget outlines the cost of Town services and how those services will be funded. Revenues are projected based on historical, trend, and known internal and external factors requiring alterations. Intergovernmental revenues have been confirmed to the extent possible at the time of transmittal of this draft with local, state and federal agencies. Expenditures are projected. Debt service payments related to capital improvement projects and vehicle acquisition leases are incorporated within the appropriate fund and department. The Regions loan as well as the State Revolving Fund refinancing debt service payments for the water/sewer/storm drainage projects are reflected in the budget.

The Budget as a Communications Device

As a communications device, the budget seeks to provide useful information to many audiences. These include: 1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Commission, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.

The document is organized in compliance with current best practices for budgetary reporting. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

Once the format is understood, this budget provides a user friendly roadmap to the Town's financial and operational performance in the current fiscal year and adopted for next year.



**Town of Surfside
Commission Communication**

MEMORANDUM

To: Mayor and Members of the Town Commission
From: Michael P. Crotty, Town Manager
Subject: Presentation of the Proposed FY 13/14 Budget and Message

As the Town of Surfside continues to provide outstanding municipal services for its residents, comprehensively addresses the capital needs of the community and has established a solid financial future, it is my pleasure to submit the proposed budget for FY 13/14. Due to the ongoing vision and leadership of the Commission and strong support from an incredible group of dedicated employees over the past several years, Surfside's future will continue to be bright. A significant portion of this message will look forward to the Town's financial future through FY 17/18. However, prior to providing this analysis, the following information on the proposed budget is offered.

Of particular interest in any Florida municipal budget is the proposed millage rate. A millage rate of 5.3 mills is included in the proposed budget for 2013. This is the same millage rate as approved by the Commission in 2012.

The following chart explains the revenues to be received in FY 13/14 based on a millage rate of 5.3 mills and was prepared based on preliminary assessment information provided by the Miami-Dade County property appraiser:

<u>Fiscal Year</u>		<u>Taxable Property Value</u>
2012-13	July 1, 2012 Certified	\$1,062,214,226
	Adopted Millage Rate	5.3000
2013-14	June 1, 2013 Estimate	\$1,143,000,000
	July 1, 2013 Certified	\$1,144,071,250
	Property value increase	\$81,857,024
	Property increase percentage	7.71%
	Proposed Millage Rate	5.3000
	Property tax revenue increase	\$412,150

[Note: In each of the last two fiscal years, the Commission decided to lower the previous years' millage by 0.1 mill down from the Town's "historic" millage of 5.5 mills. A reduction of 0.1 mill would require reducing the proposed FY 13/14 budget by approximately \$106,000].

This budget message incorporates the budget overview/analysis and the information provided in each section of the budget. However, I would like to highlight significant aspects of the FY 13/14 proposed budget:

1. **Personnel:** Includes up to 3% merit pay based on employee evaluation (anticipated cost \$91,000) for general employees. This is the first pay adjustment to added base salary since 2010 when employees received a 2% increase. The 2% increase in 2010 followed a pay decrease in 2009 (either 1% or 2% depending upon salary level). The budget proposes a phased implementation of the Town's Pay and Classification Study completed by Cody and Associates (anticipated total cost \$90,500). [Note: FOP negotiations are ongoing].
2. **Benefits:** Health insurance costs are projected to increase by 10% and the increase cost of the Town's contribution has been established at \$62,500 based on the actuarial valuation applicable to plan year beginning October 1, 2013.
3. **Program Modifications:** These program modifications are submitted for the Commission's consideration based on consistency with departmental operations; ongoing initiatives listed on the Points of Light or requests made at the June 27, 2013 budget workshop.

A. Legislative/Executive

- Senior transportation to Mount Sinai.
- Citizen surveys to obtain feedback on services and new Town initiatives.
- Zoning/Comp Plan review, including analysis of transportation and parking structures if a decision is made to move forward with a parking structure/facility.
- Grant writing services – retain on a contractual basis a grant writer to obtain grant to reduce Town's cost for documented Town projects.

B. Finance/IT

- Enterprise Resource Planning (ERP) – examination and integration of internal and external information across the entire Town organization (technology, software, all departmental needs/coordination, hardware, mobile integration, project tracking, etc.).
- Live video streaming of Town meetings.
- SCALA upgrades –improvements and upgrades to Channel 77.

C. Town Attorney

- Transitioning legal assistant from a contract employee to a fulltime employee.

D. Parks and Recreation

- Community Center outdoor fitness equipment.

E. Police Department

- Establishment of a Neighborhood Resource Officer position (sworn).
- Creation of a Public Service Aide position to assist police issues in residential areas, school bus and park supervision and to coordinate the new demands placed on the department by recent red light camera legislation.

F. Tourist Resort Fund

- Marketing firm for Five Year Tourism Strategic Plan.
- BID matching fund for the purpose of partnering with the downtown property owners for business district improvements.
- Holiday lighting improvements.

G. Water and Sewer

- Purchase backhoe/front loader

H. Stormwater

- Establish a regular ongoing maintenance program of the new drainage system utilizing a vac truck.

Each of these initiatives/activities are detailed on a FY 13/14 program modification form in their appropriate section of the budget.

In addition, the proposed budget includes funding for the items brought forward by the Commission at the June 27, 2013 budget workshop including:

- \$1000 additional scholarship (summer camp)
- Charitable donation account of \$1000 per Commissioner
- School grants (\$4500)
- Bike racks (7 each; \$3500)
- Recycling containers (8 each; \$4250)
- New resident packets/information (\$2500)
- Professional services for residential entry design features/street signs (\$5000)

During the Commission's review of the budget, Staff will provide additional information on the proposed program modifications and/or additional items added as a result of the June 27, 2013 workshop.

In FY 13/14, if not before, the Town Commission will consider a Five Year Parks and Recreation Capital Plan. The Parks and Recreation Committee has recommended a plan (copy attached). Once the Commission has adopted a capital plan, the Town will be eligible to receive \$350,000 in voluntary proffers during FY 13/14 which will fund the conceptual/planning and design of projects including:

- Community Center second floor (planning/design)
- Renovation of 96th Street Parking (planning/design)
- Acquisition of property to create new parks (conceptual/planning)

To accomplish this during FY 13/14, \$100,000 has been budgeted for professional services. The remaining \$250,000 will be allocated to a restricted capital fund for implementation/construction of the Parks and Recreation Five Year Plan.

FY 13/14 will see the completion of projects started during FY 12/13 plus several new projects associated with previously approved development agreements. During the first quarter of FY 13/14, the Harding Avenue Streetscape (\$839,770) and the 95th Street project - Collins Avenue east to the bulkhead will be completed (\$496,466.84).

Several projects funded through voluntary proffers will commence in the upcoming year including the 90th Street project – Collins Avenue east to beach (up to \$400,000) and improvements to Surfside Blvd between Collins and Harding Avenues (up to \$500,000). Both of these projects funded through proffers associated with the Surf Club development.

Regarding utilities, the proposed FY 13/14 budget recommends no change in the water and sewer rate charged to residential and commercial customers.

The Town purchases water from Miami-Dade County. The County has proposed no water rate increase for FY 13/14 to its wholesale customers that includes the Town.

The City of Miami Beach provides the sanitary sewer wastewater removal component under contract with the Town. Miami-Dade County has approved a 14 percent increase in their wastewater charge to all municipalities they service. As a result of the Miami-Dade wastewater increase, Miami Beach will therefore pass this increase to the Town. The Town is not recommending an increase to its sanitary sewer customers due to a projected decrease in wastewater flow from new and sealed wastewater lines and a true up monetary credit to be received from the City of Miami Beach in 2013-14.

Five Year Financial Projections

FY 13/14 presents the Town with the unique opportunity to clearly define its financial future as the impact of future developments have come into fairly clear focus.

In 2011, a Five Year Financial Forecast was presented looking at the period 2012 – 2016. When this forecast was prepared, the number of development projects, type of projects and financial impacts were not specifically known. Without the clarity or certainty of the financial impact of future development projects, this five year forecast provided a less than bright financial future for the Town.

For example, the 2011 forecast projected that without the benefits associated with quality, balanced infill development, by 2016, the percentage of Town property taxes paid by residential property owners would be 92%, up from about 90% in 2011. Further, if no

development/infill occurred and the Town chose not to use reserves to fund services and balance the budget, the Town's millage rate was forecasted to be 9.0 mills in 2016.

The 2011 forecast presented a range of potential financial outcomes that, in a worst case scenario, portrayed a somber view of the Town's financial future based on known conditions at that time. It is clear from reviewing Town documents that, following receipt of the 2011 Five Year Financial Forecast, the Commission established the goal of reducing the residential tax burden and having quality development projects for the infill lots along Collins Avenue.

Fast forward to 2013, and this development goal is rapidly being achieved. The financial future of the Town is bright. Since 2011, quality development/infill projects have been approved including the Chateau Ocean, Surf Club, Marriott (92nd Street), Grand Beach and 95 on The Ocean. The developments are all projected to be completed by FY 16/17.

What do these projects mean in terms of the financial condition of the Town going forward? Over the past month, the 2011 Five Year Financial Forecast has been reviewed and updated. The following chart lists property values, revenue projections for ad valorem/property taxes, resort taxes and building permits for the major development projects along Collins Avenue.

Name	Total Value (FY 13/14)	Total Projected Value at Build Out	Estimated Ad Valorem increase based on 5.300 mills	First Budget Year Projected	Projected Total Annual Resort Tax	Resort Tax Start Month	Projected FY 13/14 Permit Fees	Projected FY 14/15 Permit Fees
Chateau Ocean	\$7,443,500							
	<u>\$7,747,375</u>	\$65,188,875		FY 16/17		Feb-15		
	<u>\$15,190,875</u>							
Project Revenues			\$264,989		\$112,931		\$750,000	\$140,000
Surf Club	\$37,835,487							
	<u>\$2,856,100</u>	\$158,699,000		FY 16/17		Aug-15		
	<u>\$2,855,100</u>							
	<u>\$43,546,687</u>							
Project Revenues			\$610,307		\$1,248,300		\$1,500,000	\$500,000
Marriot	\$3,144,000							
9200 Collins	<u>\$900,000</u>			FY 16/17		Feb-15		
AKA Transacta Lanai	<u>\$1,800,000</u>	\$37,464,540						
	<u>\$630,540</u>							
	<u>\$990,000</u>							
	<u>\$7,464,540</u>							
Project Revenues			\$159,000		\$332,150		\$480,000	\$0
Grand Beach	\$14,625,000							
	<u>\$2,446,706</u>	\$71,055,000		FY 15/16		Jul-14	\$0	Paid
	<u>\$17,071,706</u>							
Project Revenues			\$286,111		\$697,004			
95 On The Ocean	\$5,344,625	\$9,044,625		FY 14/15		0	\$0	Paid
	<u>\$5,344,625</u>							
Project Revenues			\$19,610		\$0			
		\$88,618,433	\$341,452,040					
				\$1,340,018 Total Ad Val		\$2,390,385 4% Portion	\$2,730,000	\$640,000
						\$44,830 2% Portion	\$3,370,000 Total Permits	
						\$2,435,215 Total Resort		

The above chart provides significant information on the financial future of the Town including:

1. **Property Valuation**: In FY 16/17 all the development projects will be completed. The assessed valuation of five properties will increase from their current value of **\$88,618,433 to \$341,452,040 (285% increase)**.
2. **Ad Valorem/Property Taxes**: Utilizing the current 5.3 millage rate, ad valorem revenues will increase by **\$1,340,018** annually once all the properties are completed/operational.
3. **Resort Taxes**: The resort taxes from these developments will generate additional annual revenue of **\$2,435,215** upon completion of these five projects.
4. **Building Permits**: Building permits revenue for FY 13/14 and FY 14/15 is anticipated to be **\$3,370,000**. These revenues are specifically tied to the operation of the Building Department and are not available for assignment for other services/expenditures.

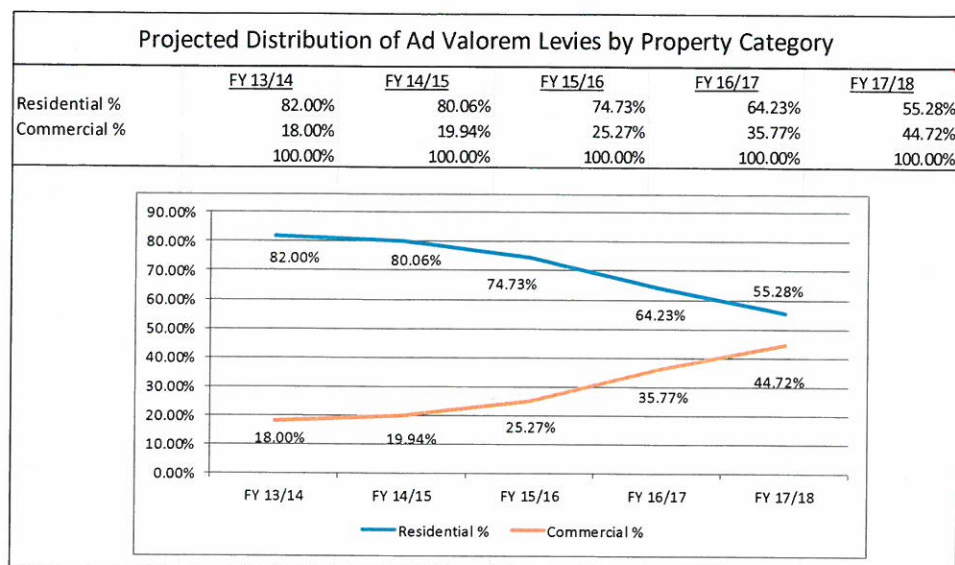
Further analysis of the above chart will assist in the discussion on these financial issues.

Regarding the annual projected increase of \$1,340,018 in ad valorem/property tax revenue, **it is recommended that the Town's fund balance policy be amended to include the requirement that 25% of growth in ad valorem/property tax revenues for these five development projects be allocated each fiscal year to the Hurricane Fund Reserve (HFR) (current balance: \$2,000,000 as of September 30, 2012)**. If this policy is adopted, the balance of the HRF would be \$2,751,341 as of September 30, 2018. The funding formula would increase the HRF to over \$4M by the end of FY 22/23.

By utilizing 25% of the new ad valorem revenues from new growth for the HRF, approximately \$1M will still be available for service enhancements, capital projects, addition to reserves, ad valorem millage rate reduction or any combination of these options.

An issue of concern identified in the original Five Year Plan (2012 – 2016) and recent discussion on property tax issues, relates to the percentage of Town property/ad valorem taxes paid by residential property owners. Again, the original 2011 study forecasted the percentage of property taxes paid by residents could reach 92% in the year 2016 if the status quo remained.

The following table projects the percentage of distribution of the ad valorem/property tax among residential vs. commercial.



The impact of the new projects along Collins Avenue will provide a substantial shift in the percentage distribution of ad valorem/property tax revenues. By FY 17/18, the percentage breakdown is anticipated to be 55.28% residential and 44.72% commercial.

From a financial perspective, the revenues from the 4% and 2% resort taxes provides the most significant increase in revenues from both a dollar value and percentages. Town receipts from the resort taxes are deposited into two separate funds -- 34% to the Tourism Fund and 66% to the Town's General Fund. The following tables identify projected revenues for the Tourism Fund and General Fund.

Projected Resort Tax For Tourism Fund from Identified Developments					
Project*	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Chateau Ocean	-	\$6,399	\$38,397	\$38,397	\$38,397
Surf Club	-	\$282,948	\$424,422	\$424,422	\$424,422
Marriot (9200 Collins)	-	\$75,287	\$112,931	\$112,931	\$112,931
Grand Beach	\$39,497	\$236,981	\$236,981	\$236,981	\$236,981
Sub Totals (4%)	\$39,497	\$601,616	\$812,731	\$812,731	\$812,731
Cumulative Totals (4%)	\$39,497	\$641,113	\$1,453,844	\$2,722,775	\$3,991,706
Minimum Projected 2% Addition		\$1,524	\$15,242	\$15,242	\$15,242
Cumulative (4% plus 2%)	\$39,497	\$642,637	\$1,470,610	\$2,738,017	\$4,006,948
*Note: "95 On The Ocean" is not included as they are not proposed as short-term rentals					
Projected Resort Tax For General Fund from Identified Developments*					
Project**	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Chateau Ocean	-	\$12,422	\$74,534	\$74,534	\$74,534
Surf Club	-	\$549,252	\$823,878	\$823,878	\$823,878
Marriot (9200 Collins)	-	\$146,146	\$219,219	\$219,219	\$219,219
Grand Beach	\$76,670	\$460,023	\$460,023	\$460,023	\$460,023
Sub Totals (4%)	\$76,670	\$1,167,843	\$1,577,654	\$1,577,654	\$1,577,654
Cumulative Totals (4%)	\$76,670	\$1,244,513	\$2,822,168	\$5,096,826	\$7,371,484
Minimum Projected 2% Addition		\$2,959	\$29,588	\$29,588	\$29,588
Cumulative (4% plus 2%)	\$76,670	\$1,247,472	\$2,854,714	\$5,126,413	\$7,401,071
* Note: Per Statute and Ordinance: Restricted to Related Operating and Capital Costs for Tourism / Tourism Centers and Facilities					
**Note: "95 On The Ocean" is not included as they are not proposed as short-term rentals					

Based on the above table, resort tax revenues to be deposited in the General Fund through FY 17/18 are projected to be \$7,401,071 and \$4,006,948 for the Tourism Fund.

In the next several years, exciting and beneficial community projects will be undertaken through voluntary proffers offered by the development community as part of their development agreements with the Town. The breakdown timing and amounts of the proffers based on the development agreements or commitments are:

Proffers for Select Properties Surfside FY 13/14 - FY 17/18					
Name	Projected Proffers before 9/30/13	Projected Proffers FY 13/14	Projected Proffers FY 14/15	Projected Proffers FY 15/16	Projected Proffers FY 16/17
Chateau Ocean	\$200,000 \$20,000 \$150,000	\$15,000 \$200,000 \$100,000	\$15,000		
		\$400,000			
Project Revenues	\$370,000	\$715,000	\$15,000	\$0	\$0
Surf Club	Continuing Monthly Avg Resort Tax Payments				
			\$400,000		
			\$30,000	\$20,000	\$10,000
			\$500,000		
		\$400,000	\$25,000		
			\$400,000		
		\$250,000	\$250,000		
Project Revenues	\$0	\$650,000	\$1,605,000	\$20,000	\$10,000
Marriot 9200 Collins AKA Transacta Lanai	Traffic Light				
			\$7,500		
		\$25,000			
Project Revenues	\$0	\$25,000	\$7,500	\$0	\$0
Grand Beach			\$10,000	\$10,000	\$10,000
	\$150,000	\$15,000			
		\$7,500			
Project Revenues	\$150,000	\$22,500	\$10,000	\$10,000	\$10,000
95 On The Ocean			\$25,000		
Project Revenues	\$0	\$0	\$25,000	\$0	\$0
	\$520,000	\$1,412,500	\$1,662,500	\$30,000	\$20,000
	\$3,645,000	Total Proffers Outstanding / Unpaid			

The specific projects associated with the above financial proffers are currently being included in project management tracking schedules. Four development tracking schedules have been completed and it is anticipated that all projects will have a project management tracking schedule completed prior to the adoption of the FY 13/14 Budget. More importantly, the Enterprise Resource Planning (ERP) process will emphasize the need for an electronic tracking component and be included in the final report/recommendation.

It is anticipated that additional information on financial forecasting will be available to present at the July 9, 2013 budget workshop including the incremental increases in utility tax/franchise receipts and water/sewer. In the coming weeks, all financial data should be compiled which will enable the Town to proceed with finalizing a comprehensive financial strategy addressing services; capital needs; funding/tax implications, future millage rates and fund balance.


Conclusion

As I write this message, I have just completed my second month as Town Manager. Thank you for providing me with this opportunity. As the Town moves forward into the next fiscal year, the Commission and Staff should take great pride in its efforts to restore the financial stability of Surfside over the past two plus years. Your actions have charted a bright financial path that will benefit current and future residents of Surfside. It is exciting to be a part of this team and Surfside's future.

I would like to express my appreciation to Surfside staff who worked diligently in the preparation of the budget document. Special recognition goes to Budget Officer Andria Meiri and Finance Director Donald Nelson for their efforts and leadership in the budget process. Also, I would like to recognize and thank Carl Berkey-Abbott, who prepared the 2011 Five Year Financial Forecast, for working with staff in updating the financial forecasting.

The next budget workshop is scheduled for Tuesday, July 9, 2013 at 7:00 pm in the Commission Chambers.

Respectfully submitted

by: 
Michael P. Crotty
Town Manager

Attachment

MPC/dh



Introduction

This section contains general information about the Town of Surfside, Florida. Included in this section is information about the Town's demographics, governmental structure, history, elected officials and contact information.

Town of Surfside

Surfside, Florida is located on a barrier island east of world famous Miami and shares the island with Bal Harbour, and Bay Harbor. It occupies a one-mile long strip of land along the Atlantic and is bordered by the crystal clear Atlantic Ocean to the east and Biscayne Bay to the west.

The Climate

Surfside enjoys an excellent climate year round with warm temperatures much of the year. Unlike other warm locations, the frequent breezes rarely allow the temperatures to become excessive; the temperature rarely rises beyond the mid-90s in any year. Winter temperatures rarely hit the 40s and usually last for less than a few days each year.

The Aesthetic / Architecture

Surfside was developed over several decades, but has a fairly small mix of architectural styles. The area is dominated by the Miami Modernist Architectural Style (MiMo) which is known for its vibrant colors and architectural features. The style, developed largely in the 1950s and 1960s came in reaction to the years of World War II. The style evokes glamour and fun.

Archeological Importance

Tequestan relics unearthed in Surfside in 1935 are now property of, and preserved by, the Smithsonian Institute. Six different locations have been recognized as archeologically significant including: a prehistoric mound, a prehistoric midden, and four historical structures.

Historical Structures

Four properties in the Town are recognized as historically significant for their architecture. Two built around 1930 (one home and the Surf Club building) reflect the Mediterranean Revival Style. Two others were built around 1947 with one (Van Rel Apartments) reflecting the Mediterranean Revival Style and the other (Nichols West Apartments) being noteworthy for its Modern Architectural Style.

The Business District

The business district of the Town extends from 96th Street to 94th Street along Harding Avenue. The area enjoys much of the MiMo architectural style and, despite sitting on two State of Florida owned roadways, enjoys a very pedestrian friendly small Town, downtown charm. There is a new energy for supporting the downtown and a vision process is well underway.

Shopping

The opportunity to meet retail needs lies along the business blocks of Surfside. The area is host to two grocery stores, numerous restaurants featuring many ethnic regions and kosher menus, clothing stores, and service businesses including seven banks.

Development

Surfside has witnessed significant revitalization of its single family residential units as well as the rehabilitation of many of our smaller and commercial housing properties (condominiums and hotels). These rehabilitations have occurred while maintaining the small-town feel disappearing in other parts of Florida. The preservation of the skyline by development restrictions has been a consistent and deliberate part of Surfside's development strategy.

A new 347 room family oriented hotel and a 175 business suite hotel are in development. An expansion of The Shul, the Young Israel project, the Surf Club and the Chateau (Best Western) are all in various stages of the development process.

Population

The population of the Town of Surfside was estimated at 5,924 full-time residents in summer 2012 and was 5,744 per the 2010 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

Demographics

The information below reflects the 2010 US Census data. Data comes from the US Census Bureau Fact Finder website.

Gender: According to the 2010 census, the Town of Surfside had a slightly higher than average number of women compared to men in the Town (approximately 52.9% female compared to a US average of 47.1%)

Median Age: The Median Age in 2010 was 46.0 years with 81.3% of the population over the age of 18 years.

Race: According to the 2010 census, 98.3% of the population identifies with a single race, but there is diversity among the races with which people identify. 94.6% identified themselves as White. A full 46.5% of the population identified themselves as: "Hispanic or Latino (of any race)."

Housing: The 2010 census shows 58.3% of the respondents identified themselves as living in a family household with 21.9% of all households having children under 18 years of age.

Education: The Town of Surfside residents have more education than average United States (US) residents. The population with a high school degree or higher is 2.9% higher than across the US. The population with a bachelor's degree or higher was 44.6% (72% higher than the US average of 25.9%) according to the 2010 census.

Income: With ninety four (94) families reporting themselves below the poverty line, for the 2000 census, the Town was well below the US average percentage and maintained a median family income (in 1999 dollars) of \$56,327.

Housing Values: The median home value in 2010 was \$481,600 for the Town compared to a median US home value of \$205,600.

Incorporation

The Town of Surfside, Florida was incorporated by the State of Florida in May 1935 upon the petition of members of the “Surf Club.” The Surf Club continues to be a major facility in Surfside and will undergo a major renovation beginning in FY 13/14.

The Government Style

The Town of Surfside is a Commission / Manager form of government. This one hundred year old style of municipal government balances citizen policy leaders, through elected representatives, with a professionally trained administrator. The elected representatives set policy and provide oversight for the administrator.

Surfside’s Town Commission

The Town Commission consists of five elected representatives: Mayor, Vice-Mayor, and three Commissioners who are elected for specific terms. Three incumbents were first elected in March 2010. Two new Commissioners were elected in 2012.

The Incumbent Commission

The current Town Commission is pictured on the title page of this document and includes:

- ✓ Mayor Daniel Dietch
- ✓ Vice Mayor Michael Karukin
- ✓ Commissioner Joe Graubart
- ✓ Commissioner Michelle Kligman
- ✓ Commissioner Marta Olchyk

The Town Commission provides policy guidance to the Town at a salary of one dollar (\$1) per year.

Commission Contact

The elected officials may be contacted through Town Hall by calling (305) 861–4863 or via e-mail. Their respective e-mail addresses follow (each ends with “townofsurfsidefl.gov”):

Mayor Daniel Dietch:	ddietch@...
Vice Mayor Michael Karukin:	mkarukin@...
Commissioner Joe Graubart:	jgraubart@...
Commissioner Michelle Kligman:	mkligman@.
Commissioner Marta Olchyk:	molchyk@

Commission Meeting Schedule:

The Town Commission complies with the Sunshine Laws of the State of Florida. This means that there is no discussion of policy issues outside of properly noticed public meetings (except as allowed by the law for litigation and labor relation issues).

The Regular Meetings of the Mayor and Town Commission are scheduled for the second Tuesday of each month and are televised. They are held in the Commission Chambers in Town Hall (9293 Harding) and begin at 7 pm. Other properly noticed meetings may be held as needed. Please check the Town of Surfside website (www.townofsurfsidefl.gov) to verify the dates of all meetings.

Communications:

There are a number of ways that residents can be informed about actions taken by the Town Commission or other events which are planned. One way is to attend a Commission meeting. If you cannot attend a meeting, it usually may be viewed on the Town's government access cable station on Channel 77.

Some events like the adoption of ordinances are noticed in the *Miami Herald* newspaper. The Town also provides its own monthly publication, *The Gazette*, which is mailed throughout the Town. Finally, much information about the Town and current events may be found at the Town's official website:

<http://www.townofsurfsidefl.gov>

Town Facilities / Contact Information

The Town of Surfside is engaged in a variety of services and has developed a variety of facilities over the years from both donated and purchased properties. The new Community Center on the ocean opened during summer 2011. There are also the Town Hall, a Tourism Bureau, a Tennis Club, numerous municipal parking areas, the Surfside Field, Pavilion, & Playground, and a Tot Lot. A listing of contact information for these facilities follows:

Town Hall
9293 Harding Avenue
Surfside, FL 33154
305-861-4863

Police Department (non-emergency)
9293 Harding Avenue
Surfside, FL 33154
305-861-4862

Parking Lots
Call 305-861-4862 for more information.



Tourist Bureau
9301 Collins Avenue
Surfside, FL 33154
305-864-0722
surftourbrd@townofsurfsidefl.gov

Tennis Club
8750 Collins Avenue
Surfside, FL 33154
305-866-5176

Surfside Field, Pavilion, & Playground
9572 Bay Drive
Surfside, FL 33154
305-993-1068

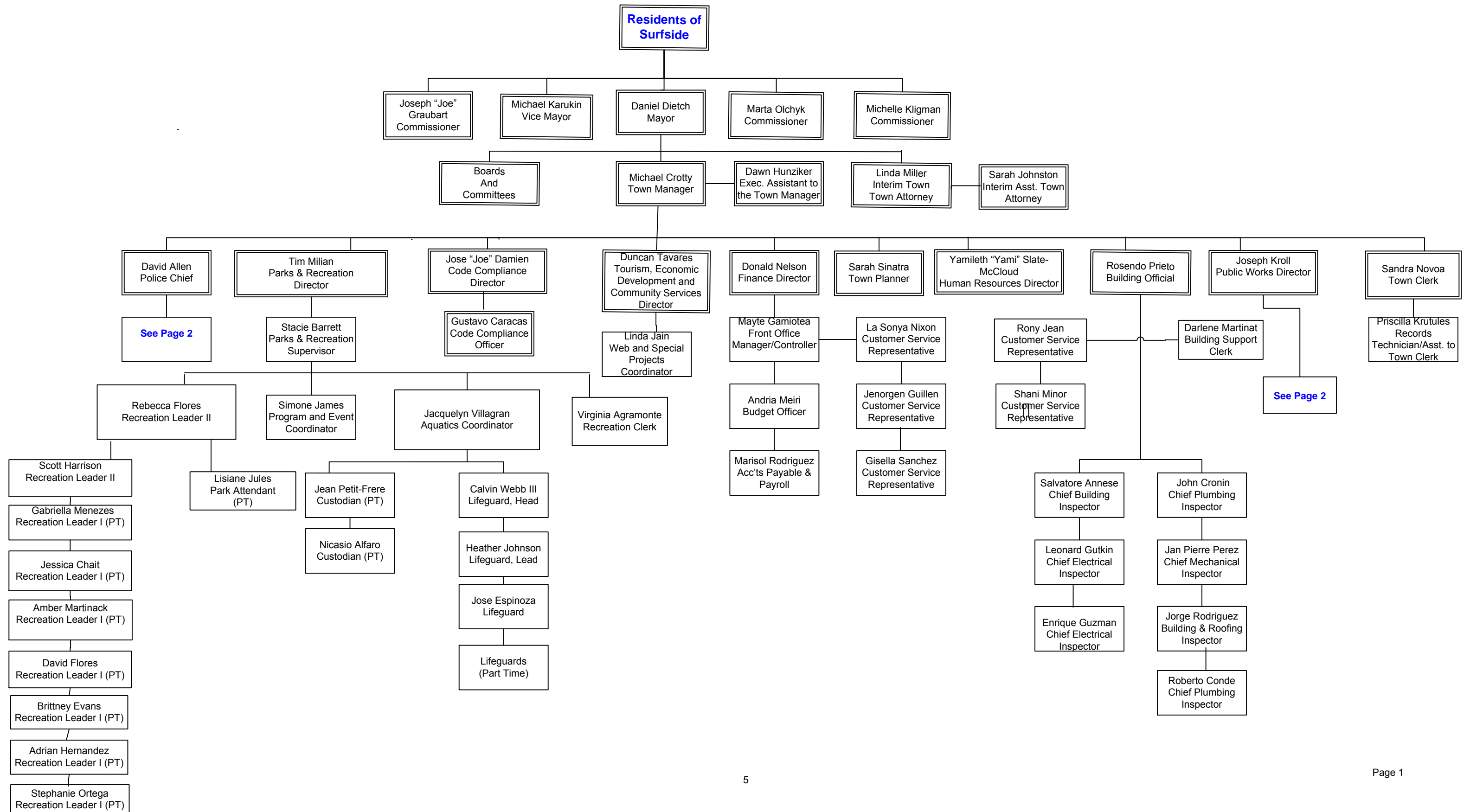
Tot Lot Playground
Hawthorne Ave & 90th Street



Town of Surfside
9293 Harding Avenue
Surfside, FL 33154

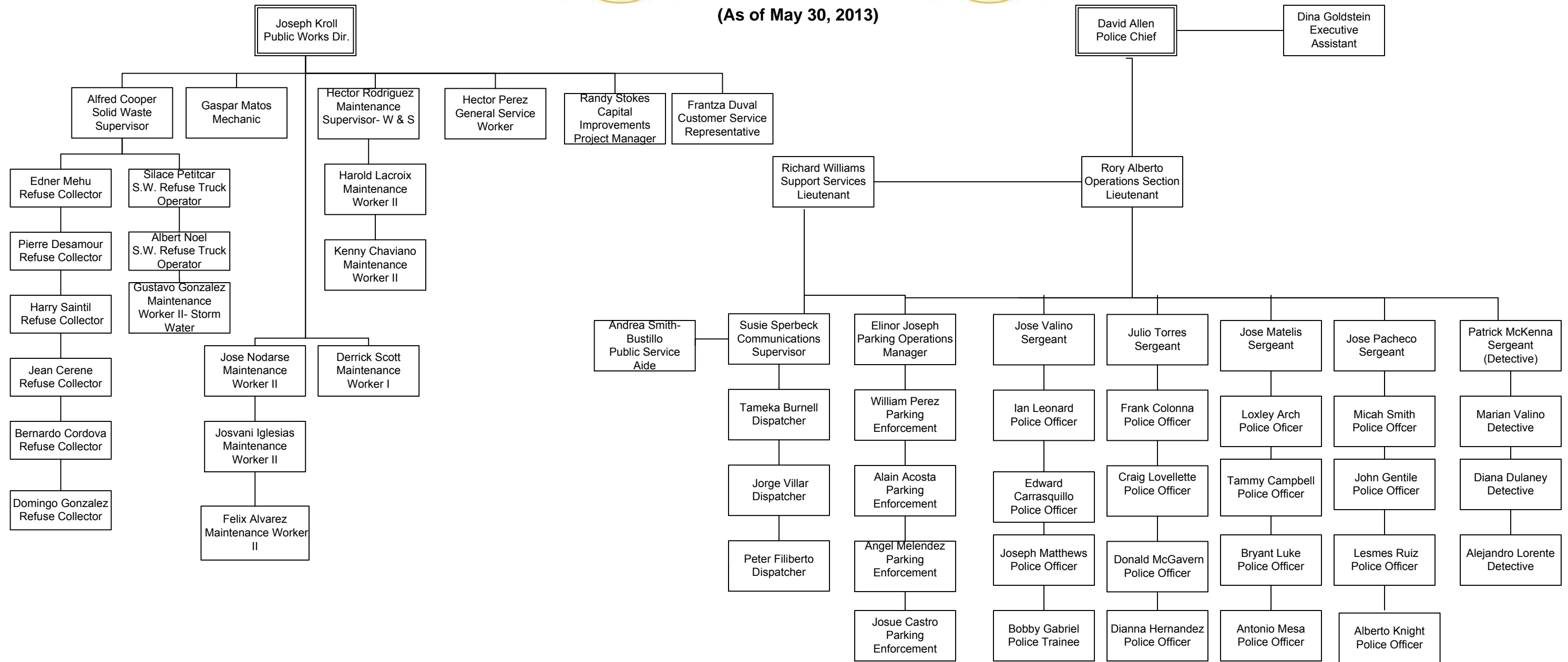


Government Structure
(As of May 30, 2013)





Town of Surfside
9293 Harding Avenue
Surfside, FL 33154
Government Structure
(As of May 30, 2013)



Administrative Structure

The administrative appointments made by the Town Commission include: 1) Town Manager (Chief Operating Officer), 2) Town Attorney (Chief Legal Counsel), and 3) Town External Auditor (Chief Financial Compliance Examiner). The Town Manager is the primary administrator responsible for the daily operations of the Town. This is accomplished with the assistance of ten administrators which report directly to the Town Manager.

More detail on the operational departments listed below may be found in their respective sections of this budget document.

Executive Department

The Executive Department is responsible for the coordination of all Town administrative activity. Phone: (305) 993-1052

Human Resources

The Human Resources element of the Executive Department is responsible for all personnel matters (recruitment, evaluating, promoting, disciplining, benefit management, collective bargaining, employee morale programs etc.). Phone: (305) 861-4863

Planning /Code Compliance Division

The Planning and Compliance Division of the Executive Department is responsible for Code Compliance, Development Management, and Planning & Zoning. Phone: (954) 921-7781

Town Attorney Department

The Town Attorney's office is responsible for ensuring legal compliance in all areas of Town activity. (305) 861-4863

Town Clerk Department

The Town Clerk's Office is responsible primarily for all Freedom of Information Act (FOIA) requests, Information Technology systems, printing the Commission agenda, and

maintaining all public records and Town elections. Phone: (305) 861-4863

Front Office

This office is responsible for all customer financial and permitting interfaces. Phone: (305) 861-4863

Finance Department

The Finance Department is responsible for ensuring solid recommendations to promote the financial health of the Town as well as accounts payable, payroll processing, risk management, external audits and preparation of the Town's budget and financial statements. (305) 861-4863

Parks and Recreation

The Parks and Recreation Department is responsible for the maintenance of all park facilities and all leisure services programming. (305) 866-3635

Public Safety Department

The Public Safety Department is responsible for all preventative and proactive police services as well as managing the municipal parking fund. Phone: (305) 861-4862

Public Works

The Public Works Department is responsible for the maintenance and development of most Town tangible assets. Included in this responsibility are: Water & Sewer Fund operations, Stormwater Utility Operations, Solid Waste Collection and Recycling operations, Roadway/Transportation Maintenance operations, and a variety of other physical improvements. Phone: (305) 861-4863

Tourist Bureau

The Tourist Bureau is responsible for managing the Tourist Bureau fund and promoting the Town to attract tourists and visitors. Phone: (305) 864-0722

Building Services Department

The Building Services Department is responsible for promoting compliance with all Federal, State, and Municipal codes related to building safety. Phone: (305) 861-4863.

Administration Contacts

Town Manager, Michael Crotty
(305) 861-4863
mcrotty@townofsurfsidefl.gov

Interim Town Attorney, Linda Miller
(305) 861-4863
lmiller@townofsurfsidefl.gov

Police Chief, Dave Allen
(305) 861-4863
dallen@townofsurfsidefl.gov

Human Resource Director, Yamileth Slate-McCloud
(305) 861-4863
yslate-mccloud@townofsurfsidefl.gov

Town Clerk, Sandra Novoa
(305) 861-4863
snovoa@townofsurfsidefl.gov

Finance Director, Donald Nelson
(305) 861-4863
dnelson@townofsurfsidefl.gov

Tourist Bureau Director, Duncan Tavares
(305) 864-0722
dtavares@townofsurfsidefl.gov

Parks and Recreation Director, Tim Milian
(305) 866-3635
tmilian@townofsurfsidefl.gov

Building Official, Rosendo Prieto
(305) 861-4863
rprieto@townofsurfsidefl.gov

Planning Director, Sarah Sinatra Gould
(954) 921-7781
ssinatra@calvin-giordano.com

Public Works Director, Joseph Kroll
(305) 861-4863
jkroll@townofsurfsidefl.gov

Code Compliance Director, Joe Damian
(305) 861-4863
jdamien@townofsurfsidefl.gov

Emergency Services

The Town maintains its own police public safety program. Fire & Rescue Services are provided by Miami-Dade County. For emergencies, dial 911.

Police Services

Surfside provides a police response time of approximately two minutes. This excellent response time is one of many reasons that our police department is highly respected.

Fire & Rescue Services

Fire & Rescue Services are provided in the Town of Surfside by Miami-Dade Fire Rescue. With a station only a few miles away, response time is respectable. Due to the efforts of responsible residents and the enforcement efforts of the Building Department and Code Compliance, the Town experiences very few structural fires.

Utilities

Surfside operates its own utilities functions. Surfside provides: Stormwater Maintenance, Solid Waste and Recycling Collection, and Water and Sewer Services. Neither electric nor natural gas services are provided directly by the Town.

Electric

Florida Power and Light (FPL) is the primary supplier of electric power to the Town of Surfside.

Natural Gas

The Town does not provide its own natural gas facilities. Private companies supply natural gas in the Town.

Solid Waste Collection (Garbage and Recycling)

The Town provides its own solid waste and recycling collection to residential customers at a rate which is well below that of neighboring municipalities providing lesser levels of service. The Public Works Department is responsible for operational issues. The Front Office may be contacted for billing issues. Recycling is provided by a private contractor.

Stormwater Control

Surfside's stormwater control operations are performed by Town staff. This operation is managed by the Public Works Department which may be contacted for operational concerns (street flooding, etc)

Water and Sewer

Surfside provides its own water and sewer utility through the Public Works Department. Water supply is provided by Miami Dade County and sewage transmission to the Virginia Key treatment plant is provided by Miami Beach.



Budget Overview

This section contains summary information about the Budget. It includes: 1) an explanation of the Budget Process, 2) the Town's budget calendar, 3) millage rate and millage impact information, 4) the summary Five Year Capital Improvement Plan, 5) the budget summary and 6) the adopted town-wide personnel complement.

The Town of Surfside Budget Process

THE BUDGET PROCESS BEGINS

The fiscal year for the Town of Surfside begins on October 1 of each year and ends September 30 of the following year pursuant to Florida Statute. Budget planning and management is a year-round process.

Budget preparation begins in February and is designed to assist the Town's management in the development of short-term and long-term plans to meet legal and policy directives as well as perceived wishes of the community including the various Advisory and Policy boards and committees. The policy directives of the Town of Surfside's Town Commission are the principal focus of each budget process.

BUDGET CALENDAR

Budget preparation begins with the development of instructions and general directives for staff. The documents and policies resulting from these discussions are then presented to each department as a means of soliciting their identified needs and resources. Staff involvement at all levels reinforces the importance of building the budget with the participation of those familiar with their individual operations and who use the resources provided to achieve funded outcomes.

To minimize departmental time required to prepare budget requests, the Finance Department in collaboration with the Human Resources Director, prepares all personnel costs and benefit expenditure information. A number of other expenditures are addressed centrally and allocated to appropriate budgets (shared lease costs, etc). Departments are responsible for identifying, researching, developing, and submitting requests for operating funds, new programs, capital improvements, and personnel changes.

The budget requests are submitted on forms developed by the Finance Department in an attempt to maintain consistency and to reduce the amount of time spent on formatting issues and to increase the amount of time spent on budget development. To assist departments in budgeting and planning, the department heads are given detailed actual expenditure reports for their department.

The Town of Surfside develops operating costs based on a zero-based budget model. Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations and not as a way to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. The practice of incremental budgeting (identifying operational budgets by increasing/decreasing the prior year expenditures by a percentage) is a process which the Town has rejected.

Each year the departments also submit requests for capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$1,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets which have a useful life of not less than three years.

Capital Improvement Program (CIP) Projects are forecast in the Five Year Capital Improvement Plan to allow for advanced planning. The CIP planning process involves the efforts of all departments, policy direction by the Town Commission, coordination with several outside agencies, and coordination with external service providers. Often citizen advisory groups are involved as well. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget plan.

Funding for the projects is appropriated on an annual basis by the Town Commission. Some of the projects included in the Five Year CIP Plan are related to Enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund.

Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year end.

The Town Commission at the Town Commission meeting held on Tuesday, June 11, 2013 accepted the Budget Preparation Calendar to include a Budget Workshop on June 27, 2013 and to receive the completed Fiscal Year 2013-2014 Proposed Budget on Friday, July 5, 2013. All department funding requests are reviewed and revenue projections are completed by mid-June. The Town Commission held a budget workshop on June 27, 2013.

The Town Manager will meet with the Town Commission on July 9, 2013 to formally present the proposed budget document and receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget workshop provides an opportunity for the Mayor and Town Commission to seek clarification on proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law occur in September.

Town Commission Approval

A preliminary millage rate resolution is required before August 2, 2013. This is the rate which is reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate becomes the "not-to-exceed" rate to fund the Town's budget, which may be lowered without a requirement to re-notice property owners

Two public hearings are conducted to obtain community comments prior to September 30th. Proposed millage rates and a proposed budget are adopted at the first hearing. The final millage rate and final budget are adopted by resolution at the second public hearing. At these meetings the budget document implicitly becomes the agreed resource allocation plan for the coming fiscal year. A summary budget document is adopted by Town Commission to provide appropriations to fund the budget allocation plan.

The Adopted Budget: The Process Continues

The adopted budget with any Commission amendments is then printed for distribution and posted to the Town's website after October 1, 2013. The various allocations included in the adopted budget are then "loaded" into the Town's financial system and become the basis for all expenditure controls and reporting throughout the fiscal year. The Town Commission receives a summary of expenses, revenues, fund balances and comparison to budget every month as an element of the monthly agenda. A check register reflecting all payments by the Town is also posted to the website.

Basis Of Budgeting

Annual appropriated budgets are adopted for all funds on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget is balanced for every fund. Total anticipated revenues equal total budgeted expenditures plus required transfers, contingencies, and fund balance reserves.

The “basis of accounting” and “basis of budgeting” are the same for governmental funds, except for encumbrances. Unfilled encumbrances expire at the end of the fiscal year. Accordingly, unfilled encumbrances are considered expenditures in the budget but not in the financial statement unless a liability is incurred. The budget document is presented using the modified accrual basis as described below.

Basis Of Accounting

The Generally Accepted Accounting Principles (GAAP) basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when you know how much the amounts are and have access to them). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

The accrual (sometimes called “full accrual”) basis of accounting is utilized by proprietary funds (primarily Enterprise funds). Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses are recognized when the benefits of the agreement (cost) have been achieved. This is important to correctly calculate debt service coverage levels mandated in the bond ordinance for retiring water/sewer/storm drainage debt.

Budgetary Control

The Town Administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual external audit of its financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit for FY 10/11 was presented in the form of a Comprehensive Annual Financial Report (CAFR). The external auditor provided a unqualified (clean) audit opinion for the period.

The Town maintains a manual encumbrance accounting system as one technique of accomplishing budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town’s governing body.

Budget Amendment Process

After the budget has been adopted, there are two ways that it can be modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager, or designee, is authorized to transfer part or all of an unencumbered balance within the same fund; however, the Town Commission must approve any revisions that alter the total appropriations of a fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level. Transfers are also reviewed by the Town Commission at approximately mid fiscal year in the form of a mid-year budget amendment.

The second method provides for the Town Commission to transfer between different funds any unrestricted and unassigned fund balance for which an appropriation for the current year is insufficient.

In order to amend funds, the Town Commission: 1) by Resolution: indicates their policy directive to include the amendment as supplemental appropriation and 2) adopts as part of the resolution, or directs inclusion in a subsequent resolution before year end, the supplemental appropriations and authorizing the identified transfers, appropriations, or other amendments to the budget.

It is important to understand that budget amendments and transfers are necessary because the budget is a plan prepared five months before it is implemented for a twelve month period. This seventeen month cycle is not fully predictable requiring adjustments for contingencies that are often beyond our control. Examples include storm clean-up, gasoline price increases, rate adjustments by service providers such as Miami Dade County and building permit revenues.

Transparency

During FY 12/13, the Town Commission continued to greatly enhance the citizen's ability to understand the Town's finances and to ensure that the funds were handled in the most fiscally responsible manner possible. Evidence of this policy include the CAFR report which provides greatly expanded information regarding the audit in conjunction with the Town Manager's roadmap to the CAFR which allows easy and quick review of this 100 page document. Posting weekly check registers on the Town's website ensures that everyone interested in Town finances can determine exactly which vendors receive payments from the Town. The monthly Town Commission agenda also includes a year to date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem. The Town also prepared a Five Year Financial Plan to analyze tax equity issues, determine if current policies will result in adequate reserves over a five year horizon and to analyze if strategic changes were necessary in land use planning to encourage more commercial property value creation. This Five Year Financial Plan now informs many policy discussions by the Town Commission and various citizen advisory groups. The addition of a full time Budget Officer has also greatly increased the Town Manager's ability to monitor expenditures and revenues and to increase accuracy of projections.



Town of Surfside
2013/2014 Proposed Budget
BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	March 22 (Friday)
Submission of Department Budget Requests to Finance Department	April 4 (Thursday)
Department Budget Meetings with the Town Manager	April 21 – May 1
Miami-Dade Property Appraiser Estimated Taxable Value	May 31 (Friday)
Town Commission Budget Workshop on Budget Direction	June 27 (Thursday 4:00-6:00pm)
Miami-Dade Property Appraiser Certified Taxable Value	July 1 (Monday)
2013/14 Proposed Budget Completed	July 5 (Friday)
Town Commission Budget Workshop	July 9 (Tuesday 7:00pm)
Regular Meeting on Proposed Budget (Preliminary Millage Rate Adoption)	July 16 (Tuesday 7:00pm)
Special Commission Meeting (Additional meeting date on Budget if Necessary)	July 23 (Tuesday 7:00pm)
Notice for First Public Hearing through TRIM notice sent by Property Appraisers' Office	August 23 (Friday)

**FY 13/14 Millage Maximums and Related Information
(Based on Certified Assessment Information)**

As of July 1, 2013

Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Tax Increase
FY 13/14 Proposed Rate	3	5.3000	\$5,760,399	\$412,150
FY 12/13 Adopted Rate	3	5.3000	\$5,348,249	\$0
Rolled-back Rate	3	4.7499	\$5,162,513	(\$597,886)
Majority Vote Rate	3	5.2948	\$5,754,747	\$406,498
Two-Thirds Vote Rate	4	5.8243	\$6,330,243	\$981,994
Unanimous	5	10.0000	\$10,868,677	\$5,520,428

Examples of the impact of the Proposed Millage Rate (5.3000) on properties of various values and exemption status are on the following page.

Based on Certified Taxable of \$1,144,071,250 as of July 1, 2013

Town-Wide Personnel Complement

Fund	Department	Funded 10/11 Positions			Funded FY 11/12 Positions			Funded FY 12/13 Positions			Funded FY 13/14 Positions		
		Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp
General Fund	Legislative	5	0	0	5	0	0	5	0	0	5	0	0
	Town Attorney	2	0	1	2	0	1	2	0	1	3	0	0
	Executive	4	1	0	4	0	0	5	0	0	5	0	0
	Finance	3	0	0	4	0	0	4	0	0	4	0	0
	Town Clerk	2	0	0	2	1	0	2	1	0	2	1	0
	Building Services	3	7	0	4	7	0	4	7.25	0	4	7	0
	Public Safety	31.75	0	0	32.25	0	0	32.25	0	0	34.25	0	0
	Public Works	5.25	0	0	6.25	0	0	6.25	0	0	6.65	0	0
	Leisure Services	10.75	12	25	10.75	12	25	11.32	12	25	11.32	17	27
Tourism	Leisure Services	0.25	0	0	0.25	0	0	0.68	0	0	0.68	0	0
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
Transportation		0	0	0	0	0	0	0	0	0	0	0	0
Water/Sewer	Public Works	5.25	0	0	4.25	0	0	5.25	0	0	4.55	0	0
Parking	Public Safety	5.25	0	0	5.75	0	0	6.75	0	0	6.75	0	0
Solid Waste	Public Works	10.25	0	0	10.25	0	0	10.25	0	0	11.25	0	0
Stormwater	Public Works	1.25	0	0	1.25	0	0	1.25	0	0	1.55	0	0
Total		89	20	26	92	20	26	96	20.25	26	100	25	27

Summary of FY 13/14 Funded Positions Compared to FY 12/13

The “FY 13/14 Town-wide Personnel Complement Table” shows the funded positions for each fund and department from FY 10/11 through FY 13/14. The number of FY 13/14 full time funded positions is four more than the funded positions in FY 12/13. The number of part time and other temporary positions have increased to comply with the Affordable Care Act of working less than an average of 30 hours per week.

The funded position count for FY 13/14 reflects the addition of four full time positions and one part time position. These positions are: 1) the creation of a Legal Assistant position in the Town Attorney Department, a transition to full time from temporary services as a result of reorganizing the department in FY 12/13; 2) a Neighborhood Resource Police Officer for crime deterrent services in the Public Safety Department; 3) a Public Service Aide in the Public Safety Department for patrol in the residential neighborhoods and for new administrative duties from the amended Red Light Camera law; and 4) the transition of a Customer Representative in the Solid Waste Department from temporary services to full time in FY 12/13.

More detailed explanation of these changes is provided within the fund and departments which are affected.



Governmental Funds

This section contains information about two of the Town's funds: the General Fund and the Capital Improvements Fund.

Included in this section are: 1) summary information for the funds, 2) summary information about adopted Town revenues, 3) summary information on adopted departmental expenditures by type, 4) departmental information, 5) adopted departmental expenditures, and 6) other information related to these two funds.

FY 13/14

General Fund Summary FY 13/14

FY 12/13 Estimated	Millage Rate: 5.3000
Estimated Total Revenues	10,362,819
Use of Fund Balance (Reserves) FY 12/13	835,465
Estimated Expenditures & Encumbrances	<u>(11,198,284)</u>
Estimated FY 11/12 Year End Difference	<u><u>0</u></u>

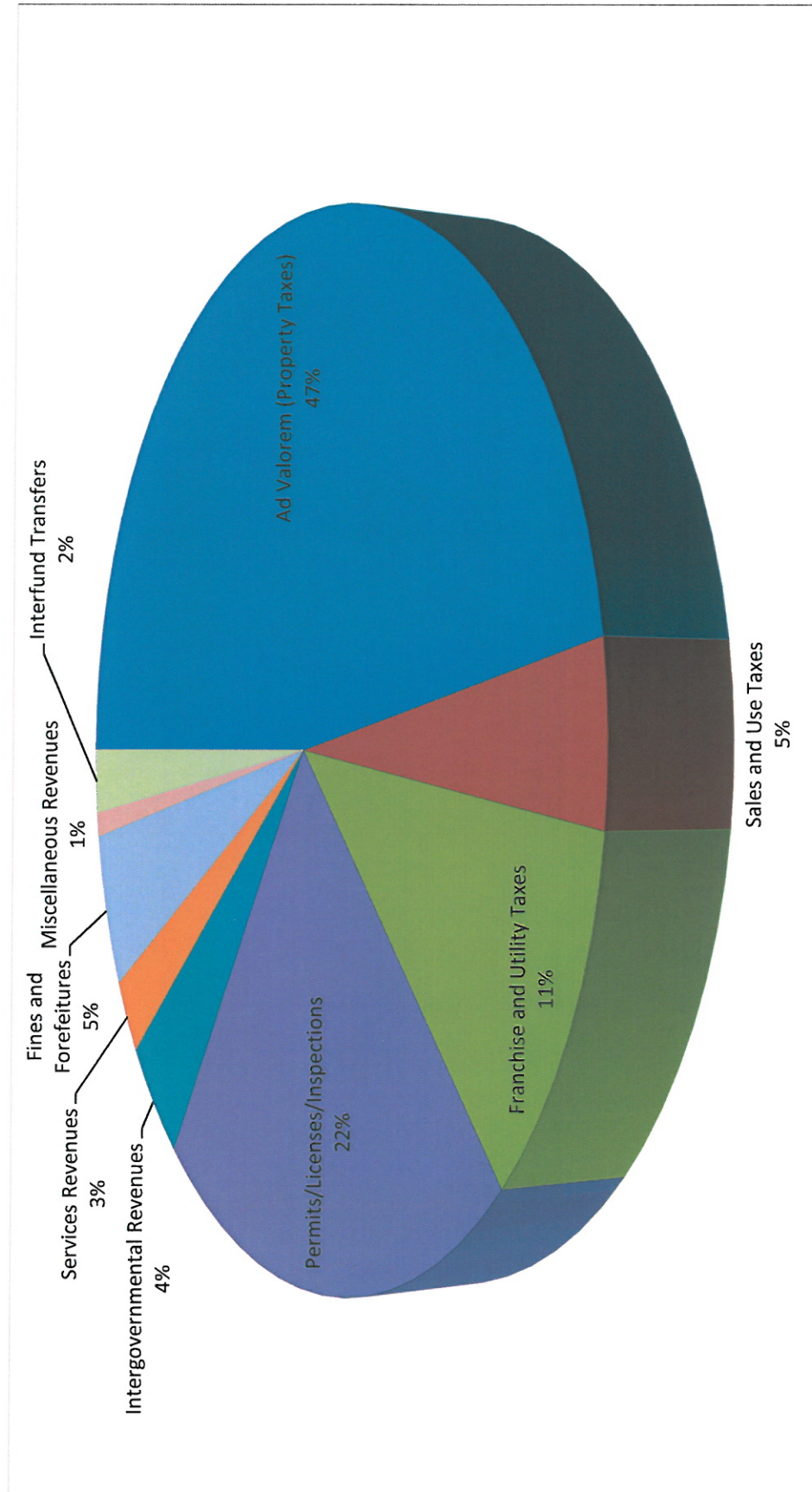
Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/2012	3,266,374
Estimated FY 12/13 Year End Difference	0
Appropriated Fund Balance FY 12/13	<u>(835,465)</u>
Projected Unassigned Fund Balance 9/30/2013	<u>2,430,909</u>
Estimated Increase in Reserves FY 13/14	<u>1,040,736</u>
Projected Unassigned Fund Balance 9/30/2014	<u><u>3,471,645</u></u>

FY 13/14 Budget Summary	Millage Rate: 5.300
Adopted Revenues	
Projected Unassigned Fund Balance 10/1/2013	2,430,909
Real and Personal Property Taxes	5,820,399
Sales and Use Taxes	586,697
Franchise and Utility Taxes	1,307,853
Permits/Licenses/Inspections	2,727,800
Intergovernmental Revenues	530,800
Services Revenues	322,450
Fines and Forfeitures	658,890
Miscellaneous Revenues	376,620
Total Revenue	<u><u>14,762,418</u></u>
Adopted Expenditures	
Personnel Costs	7,781,164
Operating Items	3,302,008
Capital Outlay	32,340
Debt Service	155,658
Non-Operating Expenses	19,700
Projected Unassigned Fund Balance 9/30/2014	<u>3,471,645</u>
Total Expenditures	<u><u>14,762,515</u></u>

Note: There is an additional \$2 million in assigned reserves for hurricane recovery in the General Fund

Where do the Funds Come From?



Total General Fund Revenues: \$12,331,606

GENERAL FUND OPERATING REVENUE

Line Item Prefix: 001-0000-:		FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
311-1000	Current & Delinquent Real Property	5,263,212	5,553,560	5,198,693	5,288,249	5,288,249	5,760,399
311-1001	Current & Delinquent Personal Property	60,516	65,934	65,694	60,000	60,000	60,000
TOTAL	Current Real Property Tax (operating)	5,323,728	5,619,494	5,264,387	5,348,249	5,348,249	5,820,399
312-1200	Two Percent Resort Tax (Food)	133,999	137,442	205,678	175,000	175,000	210,045
312-1400	Four Percent Resort Tax	109,913	142,897	132,850	198,500	198,500	276,164
312-1500	Resort Tax Penalties / Interest	5,415	897	5,535	5,000	9,777	5,000
312-4100	First Local Option Gas Tax	70,651	81,045	71,114	70,445	70,445	68,916
312-4200	Second Local Option Gas Tax	26,974	31,318	27,504	27,294	27,294	26,572
TOTAL	Sales and Use Taxes	346,952	393,599	442,681	476,239	481,016	586,697
314-1000	Electric Utility	385,837	447,280	452,591	436,000	436,000	450,000
314-4000	Gas Utility	28,998	23,070	19,403	23,000	23,000	20,000
315-0100	Telecommunication Simplification Tax	343,440	353,667	325,102	345,903	345,903	335,000
316-0100	Surfside Local Business Licensing Tax	59,372	56,224	56,665	60,000	60,000	60,000
316-0200	Miami-Dade Occ Licenses Tax Share	8,379	8,076	7,327	8,400	8,400	8,400
316-0300	Surfside Local Business License Penalty	-	1,718	4,238	550	550	550
TOTAL	Municipal Utility & Other Use Taxes	826,027	890,035	865,326	873,853	873,853	873,950
323-1000	Electric Franchise	439,018	391,566	376,976	408,000	408,000	408,000
323-4000	Gas Franchise	24,728	24,711	22,645	28,000	28,000	26,000
TOTAL	Franchise Fees	463,747	416,277	399,621	436,000	436,000	434,000
322-1000	Building Permits	194,076	237,326	1,067,401	1,220,900	1,220,900	2,567,000
322-2000	Electrical Permits	21,778	12,954	15,090	20,500	20,500	25,000
322-3000	Plumbing Permits	18,436	13,331	9,142	18,000	18,000	18,000
322-4000	Mechanical Permit	35,775	29,782	24,289	25,000	25,000	25,000
322-6000	Structural Review	15,645	14,025	20,150	15,600	15,600	20,000
322-7000	Inspections						
322-8500	Contractor's Registration	-	48,650	34,800	25,000	25,000	35,000
322-8600	Certificate of Use		8,090	5,462	5,500	5,500	7,100
322-9000	Civil Engineering Review	-		125			
322-9100	Educational Dev. - Building Services	-		19,368	3,500	3,500	15,000
322-9500	Legal Review		7,500		15,000	15,000	
322-9600	Permits - 40 Year Certification						11,700
329-1000	Zoning Review / Variance Fees	-					
329-2010	Lobbyist Fees / Registrations	3,100	700	3,250	700	4,000	4,000
329-3010	Development Fees					4,515	
TOTAL	Permits/Licenses/Inspection	288,811	372,358	1,199,077	1,349,700	1,357,515	2,727,800
331-2110	Miami-Dade Public Safety Grant		3,193	2,780	2,780	2,780	
331-2120	U.S. Public Safety Grant - Justice Asst.	13,482	1,814	1,300			
331-3000	U.S. Emergency Management Grant	-					
335-1200	State Revenue Sharing	135,096	144,800	151,410	140,000	140,000	140,550
335-1500	Beverage License	4,985	5,181	5,181	5,100	5,100	5,100
335-1800	1/2 Cent Sales Tax	317,003	382,273	373,211	375,000	375,000	378,150
335-4900	Motor Fuel Tax Rebate	7,105	6,836	7,082	6,500	6,500	7,000
TOTAL	Intergovernmental - Federal/State	477,672	544,097	540,964	529,380	529,380	530,800
341-8000	Permit Penalties	17,993	21,174	7,638	21,000	21,000	10,000
341-9000	Election Qualifying Fees	250		726			500
342-1010	Special Police Detail - Extra Duty (new)	-	98,290	143,877	51,000	76,000	75,000
347-2001	Library Revenues	-					
347-2002	Pool Admission Fees	-	7,510	23,320	15,000	15,000	23,000
347-2003	Recreation - Aquatics	-	12,468	32,712	20,000	20,000	30,000
347-2004	Recreation - Special Events / Hosting	300	400	4,232	8,000	8,000	4,200
347-2005	Recreation - ID Cards		125	375	350	350	350
347-2006	Recreation - Winter Camp	2,527	4,830	4,070	4,830	4,830	2,500
347-2007	Recreation - Summer Camp	70,701	78,934	72,133	72,000	72,000	100,000

GENERAL FUND OPERATING REVENUE

Line Item		FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
347-2008	Recreation - Locker Rentals	-	11	90	500	500	
347-2011	Recreation - Beach Equipment Rentals	967	292	654	500	500	
347-2015	Recreation - Adult Programs	-	11,786	15,656	13,700	13,700	15,500
347-2016	Recreation - Youth Programs	53,587	43,461	46,032	52,000	52,000	52,000
347-2018	Recreation - Senior Programs	16,675	3,731	2,760	4,225	4,225	2,800
347-2090	Recreation - Concessions	-	2,636	5,529	6,600	6,600	6,600
TOTAL	Services Revenues	163,001	285,648	359,804	269,705	294,705	322,450
351-5010	Parking and Traffic Violations	133,682	156,264	201,821	186,091	186,091	185,890
351-5030	Red Light Enforcement	-	291,799	410,501	310,000	310,000	410,000
351-5040	Red Light Enforcement - New Special Masters						48,000
359-4000	Code Enforcement Fees and Penalties	16,660	27,645	14,050	30,000	30,000	15,000
359-5000	Fines - Lien Enforcement Revenue (new)	-	4,087		20,000	20,000	
TOTAL	Fines & Forfeitures	150,342	479,795	626,372	546,091	546,091	658,890
361-1000	Interest Earnings	75,542	29,002	44,763	10,000	10,000	7,500
364-1000	Disposition of Assets	-	2,249	29,164	6,000	6,000	
366-1400	Developer Contributions - Resort Tax Partial Replacement						66,000
369-1100	Snack Bar - Concessions	0					
369-1201	Insurance Proceeds	0					
369-9004	Other Miscellaneous Revenues - Police		2,569	7,155			2,500
369-9009	Blue Prints		1,260	1,055	450	450	450
369-9010	Other Miscellaneous Revenues	56,232	30,504	23,856	28,000	28,000	28,000
381-1700	Interfund Transfer: Mun. Transportation	6,000	4,700	8,232	9,282	9,282	9,282
381-3100	Interfund Transfer: Capital Projects	-		150,000			
381-4100	Interfund Transfer: Water / Sewer	63,452	60,421	62,961	64,554	64,554	49,582
381-4200	Interfund Transfer: Mun. Parking	24,959	33,032	44,780	147,272	147,272	70,955
381-4300	Interfund Transfer: Solid Waste	103,860	104,129	110,950	112,193	112,193	121,476
381-4400	Interfund Transfer: Stormwater	16,231	14,590	17,642	18,259	18,259	20,875
384-0000	Capital Lease Proceeds			500,074		100,000	
392-0000	Appropriated Fund Balance	5,000,000			0	835,465	
TOTAL	Miscellaneous Revenues	5,346,276	282,456	1,000,632	396,010	1,331,475	376,620
GRAND TOTAL		13,386,555	9,283,759	10,698,864	10,225,227	11,198,284	12,331,606

REVENUE SOURCES

Ad Valorem Tax

The Miami-Dade County Property Appraiser's Office sets the Town's assessed and taxable values of property. Ad valorem translates from Latin, "according to value." This is the property tax paid based upon the appraised value of one's property and it is multiplied by a millage rate. The property appraised and assessed is either real property (for example, a house) or personal property (for example, a boat). The personal property may include intangible assets (for example, the value of holding a patent). Each mill generates \$1 of tax revenue for every \$1,000 of taxable property value. Taxable value may differ from assessed value because of exemptions, the most common of which is the \$50,000 homestead exemption, and \$75,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The maximum millage a Town may levy pursuant to State law is 10 mills, but this can only be accomplished through a unanimous vote of all Commissioners (not just those present).

Under the Save our Homes provisions of the Florida State Constitution, all homestead properties can only have an annual increase of assessed value of either 3% or the CPI, whichever is less. For FY 13/14 the increase is capped at 3.0%. For FY 13/14, the State Constitution also limits local governments to a millage rate of the roll-back rate plus the adjustment for growth in per capita Florida income by a simple majority vote. For this year, the Department of Revenue reports that the growth rate to be utilized for FY 13/14 is 1.69%.

For FY 12/13, the Town of Surfside's Mayor and Town Commission adopted the rate of 5.300 mills. Miami Dade Property Appraiser certified values for the FY 13/14 budget are 7.71% above the certified values for FY 12/13 budget.

For FY 13/14, the Town Commission has proposed a rate of 5.300 mills which is above the rolled-back rate of 4.7499 and lower than the historic tax rate for the Town of 5.500 mills.

Sales and Use Taxes

This category of taxes includes the local option sales tax and resort taxes. The resort tax is a tax to be utilized for the promotion of tourism. Surfside is one of three towns in the State which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. These are taxes generated by local jurisdictions under authorization by the State of Florida.

Franchise, Utility and Occupational (Business) Taxes

The Town collects three types of franchise, utility, and occupational (business) taxes: electric, gas, and Surfside Occupational Taxes. Utility taxes may be levied at a maximum rate of 10% for each utility. The latter has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax.

Since FY 01/02, municipalities were prohibited from collecting taxes on telephone franchises, telephone utility taxes, and cable television franchise taxes. These taxes are now collected by the State of Florida's Department of Revenue and re-distributed to municipalities according to use records at a rate of 5.22%.

Permits/Licenses/and Inspections

Licenses, permits and inspection fees are collected for services performed at specific properties for the benefit of particularly property owners. Building permit categories include: structural, electrical, plumbing, roofing and mechanical permits. While the Town is primarily built out there are a few significant commercial properties anticipated for new development and some refurbishing of older structures continues. The Town projects \$2,716,000 in revenues for FY 13/14 from these combined sources.

Intergovernmental Revenue

The Town receives recurring revenues from revenue sharing programs with the State of Florida. The Town receives periodic intergovernmental revenues from the United States of America in the form of assistance grants for specific projects. All disbursements of State revenues are based on receipts by

the State and the Town's population. Most projections for revenues in this category are established by the State of Florida's Department of Revenue. Municipalities are required to budget at least 95% of the State's estimates. The adopted projection for these funds is \$530,800.

Services Revenues

This category includes all fees generated from services provided by the Town. This includes recreation fees; water and sewer, solid waste collection fees, stormwater charges, lien search services, and similar items. No rate increases are proposed for FY 13/14. Total collections in the general fund are projected at \$322,450 for FY 13/14.

Fines and Forfeitures

Funds to promote public safety and other projects are received by the City from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund. Fines for the general fund derive from code enforcement and parking violations. Total FY 13/14 General Fund fines and forfeitures are projected at \$658,890 an increase of \$112,799 from the projected total for FY 12/13.

Miscellaneous Revenues

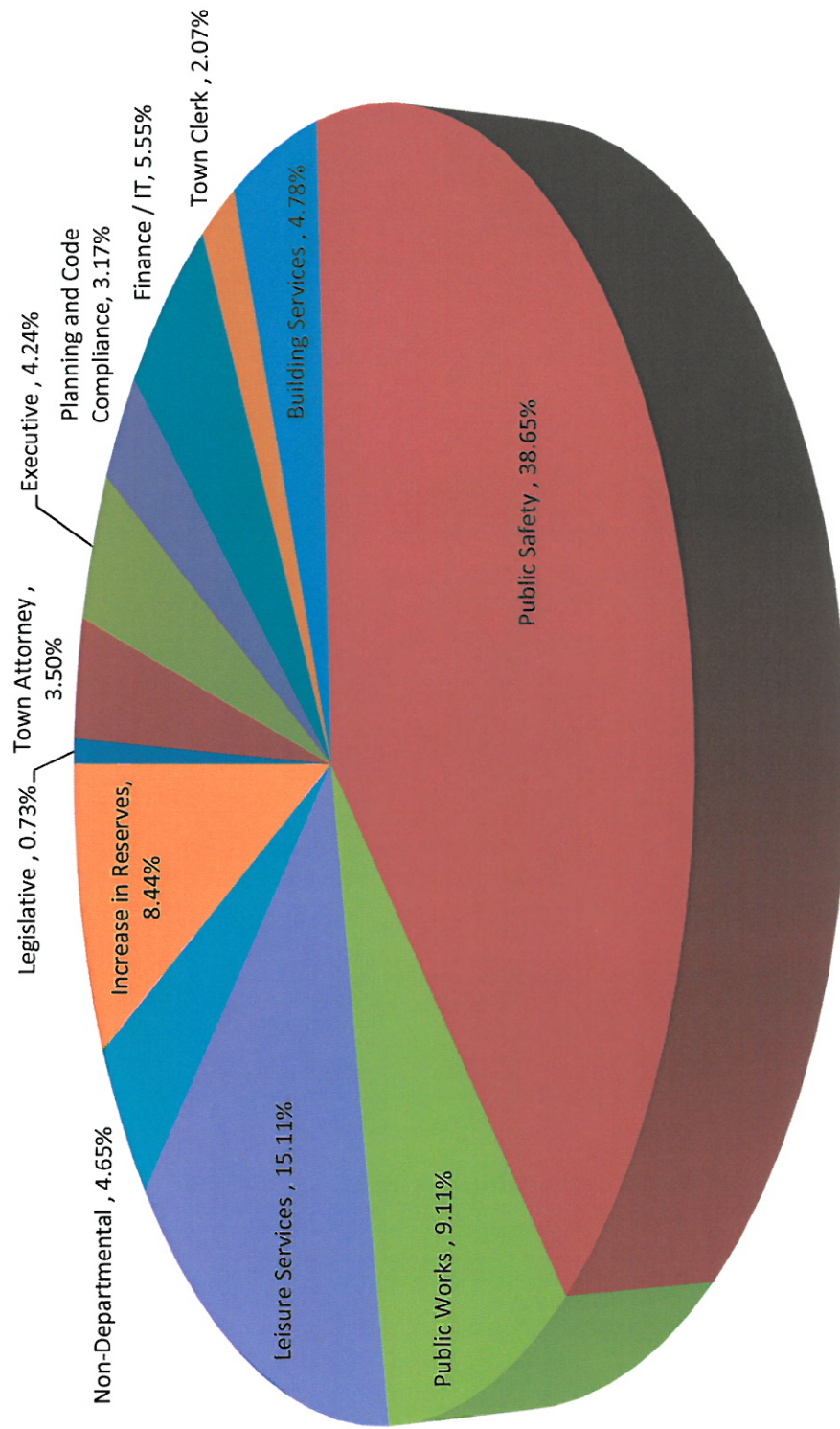
Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. Interfund Transfers between other funds may also be captured here. In FY 2014, staff anticipates \$38,450 in miscellaneous revenues.

Appropriations and Transfers:

These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding nevertheless. Appropriations are the use of surplus (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 13/14, a balanced budget is adopted without appropriating (using) General Fund unassigned balance (reserves). FY 13/14 is projected to end with \$3,471,645 in available fund balance and \$2.0 million in the assigned "hurricane reserves."

Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's enterprise funds (those funds like water and sewer which are run on a business accounting model) transfer payments to the General Fund to pay for the service provided by General Fund employees. These services include items such as general management, payroll, human resources, agenda development and processing, records retention, risk management, and similar administrative functions. The transfer is a percentage of the enterprise funds total personnel and operating costs, less any direct cost passed along to consumers. For example, the Water/Sewer fund pays for services at 10% based on their total personnel and operating costs less the amount the Town pays for usage based water purchases and sewage disposal. The FY 13/14 Proposed Budget includes a one-time transfer of \$189,770 from the Municipal Parking Fund to the Capital Projects Fund for the Harding Avenue Streetscape project.

Where Do the Funds Go?



Total General Fund Expenditures: \$12,331,606

General Fund Expenditure Summary By Type

	Line Item	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
1210	Regular Salaries	\$3,667,262	\$3,647,154	\$4,271,571	\$4,677,952	\$4,776,600	\$5,001,766
1230	Regular Salaries - Settlement					\$72,875	\$64,945
1310	Other Salaries	\$217,897	\$311,804	\$99,572	\$353,663	\$353,663	\$370,662
1410	Overtime	\$211,675	\$182,807	\$182,886	\$210,200	\$210,200	\$210,200
1510	Special pay	\$81,347	\$110,241	\$99,632	\$100,250	\$100,250	\$100,280
1520	Extra Duty Pay	\$0	\$76,458	\$139,619	\$51,000	\$76,000	\$75,000
2110	Payroll Taxes	\$303,758	\$316,567	\$349,674	\$392,197	\$409,681	\$423,608
2210	Retirement Contribution	\$528,539	\$617,310	\$499,835	\$540,948	\$684,002	\$600,502
2310	Life & Health Insurance	\$409,014	\$436,604	\$502,706	\$614,334	\$625,475	\$724,397
2410	Workers Compensation	\$85,445	\$99,005	\$124,149	\$149,378	\$154,404	\$179,804
2510	Unemployment Compensation	\$52,043	\$31,612	\$33,988	\$30,000	\$30,000	\$30,000
TOTAL	PERSONNEL EXPENSES	\$5,556,981	\$5,829,562	\$6,303,632	\$7,119,921	\$7,493,150	\$7,781,164
3103	Lobbyist	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
3110	Professional Services	\$330,793	\$280,784	\$436,644	\$537,040	\$507,040	\$558,285
3111	Lawsuits and Prosecutions	\$77,112	\$125,277	\$238,315	\$230,000	\$380,000	\$98,000
3112	Physical Examinations	\$6,614	\$16,176	\$5,983	\$10,975	\$10,975	\$12,000
3210	Accounting and Auditing	\$56,500	\$68,529	\$52,441	\$77,000	\$77,000	\$77,000
3410	Other Contractual Services	\$146,046	\$182,082	\$157,516	\$240,401	\$253,879	\$227,606
3411	Nuisance Abatement	\$0	\$0	\$5,393	\$10,000	\$10,000	\$10,000
4009	Car Allowance	\$14,500	\$14,363	\$14,700	\$14,700	\$14,700	\$6,900
4010	Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0
4110	Telecommunications	\$31,359	\$34,432	\$51,486	\$23,856	\$56,641	\$56,860
4111	Postage	\$4,143	\$3,573	\$8,562	\$22,550	\$22,183	\$22,450
4112	Mobile Phone Allowance	\$837	\$1,890	\$6,525	\$7,200	\$9,636	\$11,815
4310	Electricity	\$47,190	\$74,721	\$80,237	\$102,100	\$102,100	\$100,480
461-4310	Roadway Electricity	\$35,261	\$29,114	\$33,708	\$41,600	\$41,600	\$41,600
4311	Water and Sewer	\$51,308	\$45,904	\$51,094	\$53,225	\$53,225	\$53,400
4312	Natural Gas Service	\$0	\$1,069	\$22,223	\$29,400	\$29,400	\$27,000
4402	Building Rental/Leasing	\$92,937	\$71,404	\$25,234	\$7,200	\$9,200	\$4,000
4403	Equipment/Vehicle Leasing	\$23,776	\$20,982	\$39,147	\$178,008	\$48,850	\$60,196
4510	Property and Liability Insurance	\$114,259	\$98,151	\$129,621	\$184,832	\$184,832	\$191,886
4601	Maintenance Service/Repair Contracts	\$42,295	\$43,353	\$55,624	\$66,906	\$70,406	\$87,740
4602	Building Maintenance	\$60,179	\$62,396	\$105,692	\$91,000	\$88,002	\$96,000
4603	Equipment Maintenance	\$9,178	\$17,259	\$31,685	\$31,000	\$31,000	\$34,050
4604	Grounds Maintenance	\$104,045	\$94,334	\$271,884	\$94,800	\$341,256	\$344,480
4611	Miscellaneous Maintenance	\$697	\$6,194	\$19,695	\$18,000	\$18,000	\$29,750
4612	Vehicle Maintenance	\$33,971	\$27,437	\$19,712	\$31,350	\$31,350	\$33,700
4710	Printing & Binding	\$5,276	\$3,187	\$3,419	\$8,700	\$8,700	\$8,700
4810	Promotional Activities	\$133,031	\$123,369	\$131,141	\$134,325	\$137,325	\$146,535
4910	Legal Advertisement	\$28,702	\$19,391	\$11,243	\$24,500	\$24,500	\$24,500
4911	Other Current Charges	\$171,428	\$277,119	\$299,491	\$400,778	\$400,778	\$455,930
4913	Other Current Charges Senior Transportation						\$12,500
5110	Office Supplies	\$34,188	\$40,132	\$45,877	\$45,250	\$45,250	\$47,550
5210	Property and Maintenance	\$22,577	\$34,591	\$35,331	\$35,000	\$35,000	\$35,000
5213	Landscape Improvements	\$0	\$0	\$56,610	\$2,970	\$8,986	\$5,750
5214	Uniforms	\$12,595	\$21,929	\$21,428	\$22,700	\$22,700	\$25,450
5215	Uniform Allowance	\$6,000	\$6,000	\$6,000	\$4,800	\$4,800	\$6,000
5216	Gasoline	\$99,518	\$125,793	\$121,059	\$123,490	\$123,490	\$134,490
5217	K-9 Allowance	\$1,200	\$1,200	\$600	\$0	\$0	\$0
5290	Miscellaneous Operating Supplies	\$35,292	\$53,695	\$56,045	\$77,420	\$73,720	\$86,520
5310	Road Materials	\$1,163	\$1,483	\$120	\$5,000	\$5,000	\$5,000
5410	Subscriptions and Memberships	\$14,591	\$14,268	\$24,772	\$22,930	\$22,930	\$24,625
5420	Conferences and Seminars	\$25,414	\$15,969	\$36,810	\$41,800	\$41,800	\$52,260
5510	Training & Educational				\$0	\$0	\$10,000
TOTAL	OPERATING EXPENSES	\$1,909,977	\$2,093,550	\$2,749,067	\$3,088,806	\$3,382,254	\$3,302,008

General Fund Expenditure Summary By Type

Line Item		FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
6210	Buildings	\$0	\$5,162	\$0	\$0	\$0	\$0
6310	Improvements other than Building	\$0	\$6,194	\$12,216	\$15,000	\$13,000	\$9,140
6410	Machinery and Equipment	\$30,503	\$114,853	510,545	\$0	\$170,500	\$23,200
6600	Books, Publications, Library Materials	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	CAPITAL OUTLAY	\$30,503	\$126,209	\$522,761	\$15,000	\$183,500	\$32,340
7110	Principal	\$0	\$0	\$72,945	\$0	\$123,382	\$148,382
7210	Interest	\$0	\$0	\$4,754	\$0	\$5,776	\$7,276
7310	Capital Lease Service Costs			\$5,000	\$0	\$0	\$0
TOTAL	DEBT SERVICE	\$0	\$0	\$82,699	\$0	\$129,158	\$155,658
8143	Transfer to Enterprise Funds	\$0	\$0	\$0	\$0	\$0	\$0
8210	Aid to Private Organizations	\$10,000	\$0	\$0	\$0	\$0	\$0
9110	Transfers to Minor Funds (Forfeiture)	\$0	\$0	\$0	\$0	\$0	\$0
8300	Other Grants and Aid	\$9,000	\$1,500	\$0	\$1,500	\$10,222	\$19,700
9120	Transfers to Capital Projects Fund	\$5,024,959	\$139,660	\$0	\$0	\$0	\$0
9140	Transfer to CITT (Transportation) Fund	\$0	\$0	\$26,512	\$0	\$0	\$0
9310	Contingency/Reserve		\$0	\$0	\$0	\$0	\$1,040,736
TOTAL	NON-OPERATING EXPENSES	\$5,043,959	\$141,160	\$26,512	\$1,500	\$10,222	\$1,060,436
TOTAL	GENERAL FUND	\$12,541,419	\$8,190,481	\$9,684,671	\$10,225,227	\$11,198,284	\$12,331,606

Adopted General Fund Expenditures Summary by Department

Department	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Legislative	60,111	59,719	64,905	64,905	73,627	90,605
Town Attorney	387,148	413,519	435,850	538,609	627,270	431,697
Executive	504,769	506,759	414,354	489,513	503,606	523,087
Planning and Code Compliance	133,409	0	256,375	339,651	346,385	391,334
Finance / IT	341,168	372,466	438,252	651,489	626,983	684,055
Town Clerk	233,838	282,630	447,810	242,209	244,504	254,922
Building Services	350,758	457,100	389,964	580,947	617,949	589,455
Public Safety	3,604,764	3,924,307	4,105,313	4,263,391	4,545,488	4,766,771
Public Works	695,642	720,889	795,193	881,847	1,044,803	1,123,124
Leisure Services	996,941	1,187,609	1,565,251	1,659,353	1,796,423	1,862,986
Non-Departmental	5,232,870	265,483	600,037	513,314	771,246	572,836
Total	7,541,419	8,190,481	9,513,304	10,225,227	11,198,284	11,290,870

* Note: The \$5,000,000 transfer from the General Fund for the Community Center / Aquatics Facility has been removed from the FY 09/10 total to improve comparisons

Legislative Department

Services, Functions, and Activities:

The Town of Surfside, Florida is a Commission-Manager form of government. Article II of the Town of Surfside Charter provides a detailed explanation of the associated rights, responsibilities and prohibitions governing the Commission.

The Legislative Department consists of the Mayor, Vice Mayor and three Town Commissioners. They are identified by name and title on the title page of this document. Collectively, the legislative body is responsible principally for setting the general policy direction of the town. The Town Commission makes four critically important appointments on behalf of the Town and provides oversight to those appointments. The appointments are: 1) the Town Attorney, 2) Town Board members, 3) the Town Manager, and 4) the Town's external auditor.

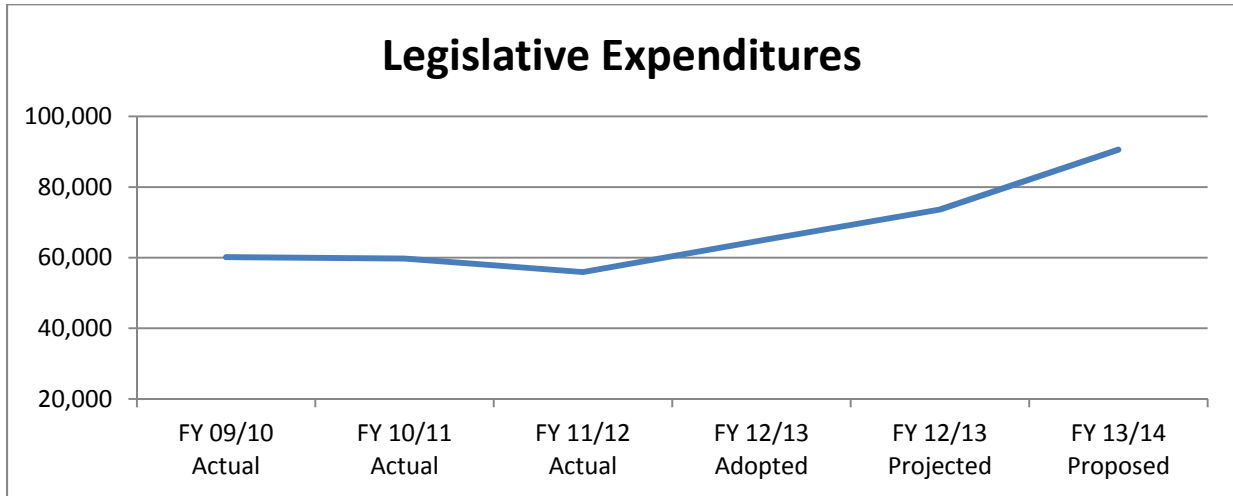
The powers and responsibilities of the Town Commission designated in the Town Charter include, among others: 1) appointments, 2) establishing administrative departments through the adopted budget, 3) levying taxes and assessments, 4) authorizing bond issuance, 5) adopting and modifying the official Town map, 6) regulating development consistent with governing laws, 7) addressing neighborhood development, 8) granting public utility franchises, 9) providing for an employee pension plan, 10) monitoring administrative services through the Town Manager, 11) appointing interim Commissioners in the event of a vacancy of office, and 12) providing Town ceremonial functions.

Personnel Complement

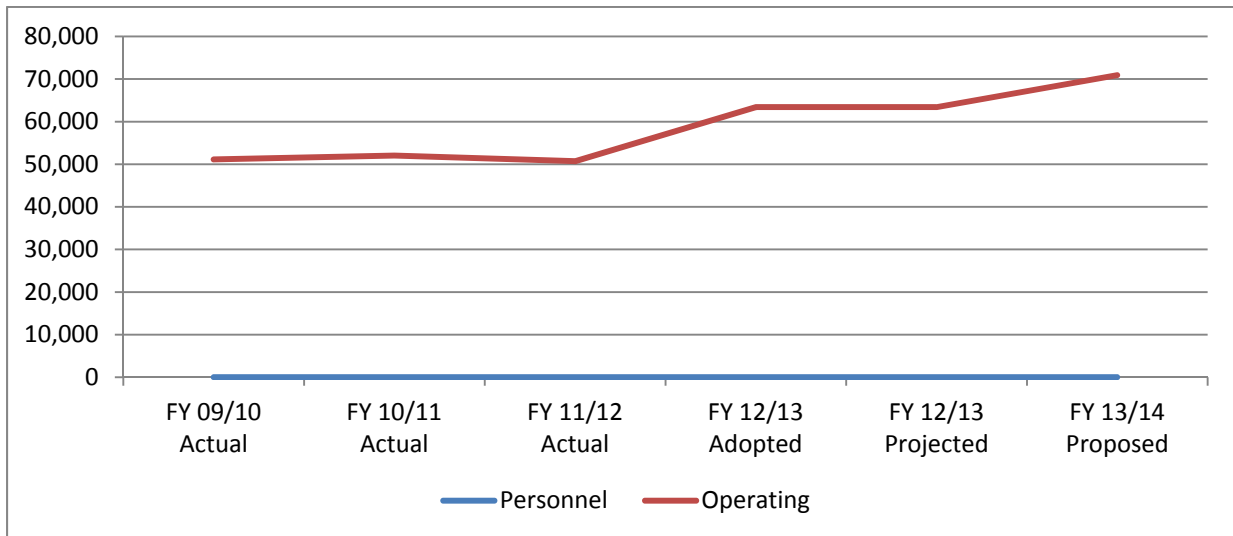
	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Mayor	1			1		
Vice Mayor	1			1		
Town Commissioners	3			3		
Total	5	0	0	5	0	0

History of Expenditures Chart:

The following chart represents the history of expenditures for the Legislative Department of the Town of Surfside from FY 09/10 through the proposed expenditures for FY 13/14. Personnel and operating costs for this function have increased in FY 12/13 mainly to provide aid in support of the expansion of the school nurse system jointly with the Town of Bay Harbor Islands and the Village of Bal Harbour. In FY 13/14 expenditures increased approximately \$18,000 to provide funding for citizen surveys, summer camp scholarships, three feeder school grants and other donations.



The chart below represents the history of expenditures for personnel costs and recurring operating costs for the same period. As can be seen, personnel remains flat. It is limited to \$1 per year per elected official. Operating costs increased \$7,500 in FY 13/14 for citizen surveys.



Legislative Department Expenditures

Line Item Prefix: 001-1000-511-:		FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries		5	5	5	5	5
2110	Payroll Taxes						
2410	Workers Compensation						
TOTAL	PERSONNEL EXPENSES	0	5	5	5	5	5
3103	Lobbyist	36,000	36,000	36,000	36,000	36,000	36,000
3110	Professional Services						7,500
4110	Telecommunications	2,189	3,407	2,631	4,100	4,100	4,100
5110	Office Supplies	3,478	4,111	1,715	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	1,536	3,761	2,761	9,000	9,000	9,000
5410	Subscriptions and Memberships	1,880	1,763	1,186	3,300	3,300	3,300
5420	Conferences and Seminars	6,029	2,978	6,411	8,000	8,000	8,000
TOTAL	OPERATING EXPENSES	51,111	52,020	50,704	63,400	63,400	70,900
6310	Improvements other than Building		6,194	3,716			
6410	Machinery and Equipment			1,500			
TOTAL	CAPITAL OUTLAY	0	6,194	5,216	0	0	0
511-8300	Other Grants/Aid	9,000	1,500		1,500	10,222	19,700
TOTAL	NON-OPERATING EXPENSES	9,000	1,500	0	1,500	10,222	19,700
TOTAL	Department Total	60,111	59,719	55,925	64,905	73,627	90,605

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
511-8300	\$8,722	Two college scholarships & contribution to support school nurse system

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
3110	7,500	Citizen surveys
511-8300	10,500	Summer Camp Scholarships, Three feeder schools grants, other donations

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Citizen Surveys

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Legislative	Legislative	General Fund	1	\$7,500

Justification and Description

Professionally conducted citizen surveys have been utilized as an effective management tool by local governments in assessing current and future service delivery levels; the satisfaction/approval rating of how the local government is doing; and reinforces to residents that their opinions are encouraged and valued. Simply put, a municipal survey says to the residents that you are the customers and the Town wants to know:

- Are you deriving value from the investment you make with the tax dollars you provide to the Town?;
- What should we be doing that we are not currently doing and conversely, what should we not be doing as a Town?; and
- What are your priorities for the Town?

More importantly, the benefit of a municipal opinion survey will allow for the collection of unbiased "Surfside specific" information to be obtained regarding issues the Commission is currently considering/evaluating, including such issues as:

- Senior services (i.e. transportation)
- Community Center expansion
- Services (i.e. police; solid waste collection)
- Charter Review issues (i.e. length of terms; staggering)
- Traffic calming (survey can be structured to survey specific improvements in specific neighborhoods)
- School issues (i.e. MAST/Environmental Science Academy)
- Parking structure(s) (i.e. location, size)
- Undergrounding of overhead utilities
- Zoning code
- Code compliance

To minimize the cost, the survey would likely be conducted online with a final report prepared on the survey results which would be broken down by the demographics and possibly area of Town. Also, an executive summary should be completed incorporating all of the comments provided by respondents. Survey questions would be presented to the Commission prior to conducting survey. Total cost anticipated to be about \$7,500 including services from a professional public opinion surveying company.

Alternative/Adverse Impacts if not funded:

Important community decisions will be decided in the "usual" manner whereby a significantly high percentage of residents' opinions will not be adequately considered.

Required Resources

Line item	Title or Description of request	Cost
001-1000-51-3110	Citizen Surveys	\$7,500

Town Attorney Department

Services, Functions, and Activities:

The Office of the Town Attorney strives to deliver high quality, efficient, and professional legal advice in the most cost effective manner for the Town of Surfside. The Town Attorney is a charter officer directly responsible to the Town Commission. The Town Attorney provides legal counsel and representation in all matters affecting the Town of Surfside.

The Town Attorney is the primary legal counsel for the Town Commission, Charter Review Board, Planning & Zoning Board and Advisory Committees. The Town Attorney provides legal advice “on the spot” at regular and special commission meetings, Planning and Zoning, Personnel Appeals Board meetings and code enforcement hearings. The Town Attorney counsels individual Commissioners and serves as chief parliamentarian for the Town in matters of procedure at Commission meetings.

The Town Attorney supports the Town Manager and the Town departments by preparing legislation, preparing and reviewing contracts, providing in-house legal representation and advice on all areas of operation including personnel, grants, public works, historic preservation, ad valorem taxation, real estate transactions, parks and recreation issues, building and zoning, utilities, finance, police issues, code enforcement and licensing, elections, public records and issues specific to the Town Clerk’s Office, constitutional issues, administrative services, special projects, and Tourist Bureau issues. The only specialized area in which the Town Attorney does not provide legal advice is in the area of pension matters where the Pension Board retains its own counsel.

During FY 12/13 the department was reorganized and staff transitioned to a fulltime Town Attorney who supervises a fulltime Assistant Town Attorney and a contracted legal assistant who works on an hourly basis. The proposed budget reflects this reorganization and modifies the legal assistant to a fulltime position while reducing costs on an annual basis by \$195,536 compared with the FY 12/13 projected budget. The Town Attorney also coordinates with St. Thomas University School of Law and the University of Miami School of Law to provide mentoring opportunities for law students and law graduates to serve as legal interns and law clerks who provide legal services at no cost to the Town. This office educates Town staff on legal issues relating to each department’s substantive areas as part of an on-going preventative law program designed to minimize costly litigation in the Town. The Office of the Town Attorney performs the majority of the legal work required by the Town including negotiations on development conditions for site plans submitted before the Town. The Town Attorney also supervises outside counsel when special expertise is required.

Fiscal Year 12/13 Accomplishments:

- Preparation for and attendance at all Commission meetings, Special Commission meetings, Commission workshops, Planning & Zoning meetings, Special Master hearings, Development Review Group meetings, Development Impact Committee meetings, Downtown Vision Advisory Committee/Business Improvement District meetings, Parks & Recreation Committee meetings, Tourist Board meetings, public hearings for Undergrounding of Utilities and Parking Structure Feasibility Study.

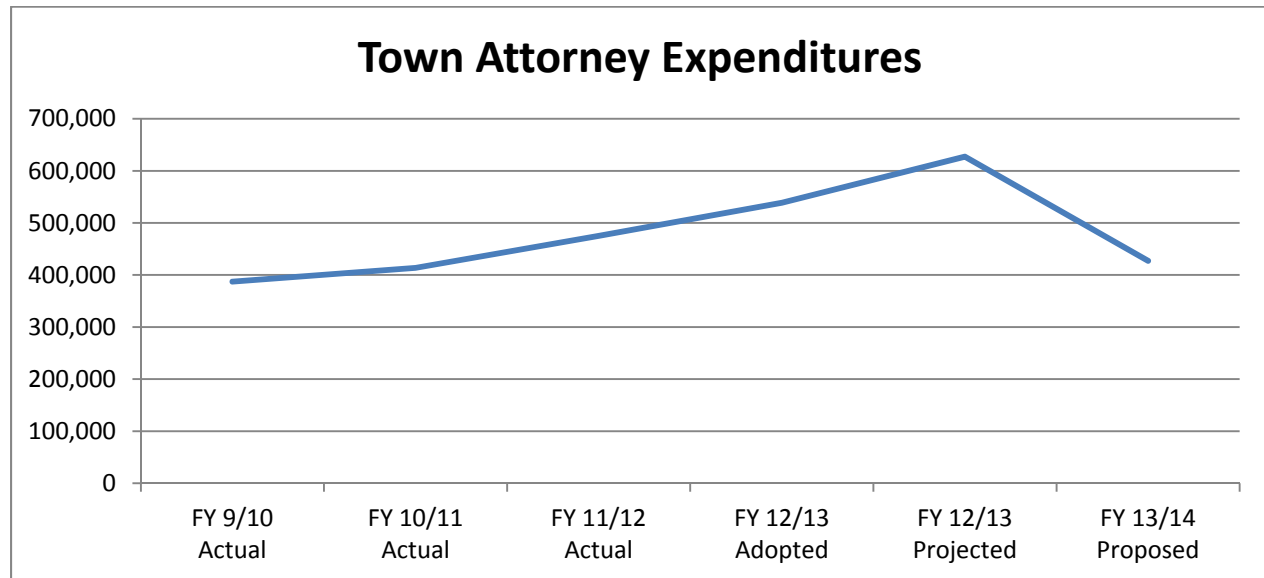
- Prepared and attended the DRG/DIC/Quasi-judicial Hearings for the Planning & Zoning Board and Town Commission for the Surf Club and Chateau Development Resolutions which include conditions, substantial proffers and easements for the Town.
- Continue to follow-up and work with the Town Manager, Building Official and outside legal counsel to resolve the FEMA issue to comply with the Town Commission's goal to be invited to formally participate in the CRS Program so that residents can receive a discount on their flood insurance.
- Supervision of litigation in state and federal court cases including: Davis v. Surfside (FOP case settled in November, 2012). This office also works with the Florida League of Cities counsel who represents the Town in Bakker v. Surfside and Lopez v. Surfside. We have minimized the number of cases by the practice of preventative law.
- Prepared approximately twenty (20) ordinances including adoption of an ordinance regulating maximum frontage of buildings.
- Prepared approximately sixty (60) resolutions including Charter Ballot Amendments.
- Reviewed and/or prepared numerous agreements/amendments to contracts for all departments in all areas including updates to the Town's emergency debris removal and monitoring contracts.
- Followed up with Business Improvement District issues.
- Assisted Parks & Recreation Department with liability issues.
- Reviewed and analyzed contracts and agreements related to Public Works and follow-up for the Water/Sewer/Storm drainage project and utility undergrounding.
- Rendered advice relating to elections issues, bond issuance, finance issues, utilities, capital improvements, Tourist Bureau/Resort Tax issues, operations, planning and zoning issues and personnel policies and procedures.
- Supervision relating to title and construction matters.
- Researched and advised human resources on personnel forms, issues and independent contractor and volunteer agreements.
- Assisted staff in code compliance, lien filings, collection of fees and code enforcement matters, established procedures and prosecuted to achieve compliance with code enforcement special master hearings.

FY 13/14 Primary Objectives:

- Continue to support the Town Commission, Town Manager, Chief of Police, Town Clerk and all Town departments with their legal needs.
- Continue to handle as much of the legal needs of the Town on an in-house basis and continue the preventative law program and education of Town staff.
- Ensure that all boards and committees have appropriate legal representation present.
- Begin a methodical review and update of the Town Code.
- Represent or assist the Town in all its negotiations.
- Ensure adoption of effective legislation to run a smooth, efficient, lawful, customer friendly government that carries out the goals and policies of the elected officials.
- Continue the Town's legal internship program to secure necessary legal assistance without additional cost to the Town.
- Continue to monitor changes in the law and legislation that might affect the Town at county, state, and federal levels.

Department Expenditure History:

The chart below provides a history of the expenditures associated with legal services for the Town of Surfside. These expenditures can be significantly influenced by the number and nature of litigation cases active at any time. The increase in expenditures during FY 11/12 and FY 12/13 is primarily attributable to planning, zoning and development related to new construction projects, settlement of other litigation and departmental staffing changes. The anticipated decrease in FY 13/14 expenditures is primarily attributable to a reduction in outside counsel and the reorganization of the department.



Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Attorney	1			1		
Assistant Town Attorney				1		
Paralegal*	1					
Legal Assistant**				1		
Special Counsel Planning Intern			1			
Total	2	0	1	3	0	0

*Position eliminated in department reorganization.

**Contracted position in FY 12/13 as a result of department reorganization – see FY 13/14 program modification.

Town Attorney Department Expenditures

Line Item Prefix: 001-1500-514-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Account Description						
1210	Regular Salaries	236,461	239,167	239,762	258,399	356,959	252,000
2110	Payroll Taxes	13,208	12,906	13,749	15,545	23,097	19,278
2210	Retirement Contribution	25,160	32,593	31,094	26,266	39,135	16,789
2310	Life & Health Insurance	14,041	14,830	15,589	18,052	22,632	29,231
2410	Workers Compensation	666	573	586	747	847	850
TOTAL	PERSONNEL EXPENSES	289,535	300,069	300,780	319,009	442,670	318,148
3110	Professional Services	19,633	4,029	5,291	120,000	85,000	50,000
3111	Lawsuits and Prosecutions	57,480	36,307	110,238	70,000	70,000	50,000
3120	Lawsuits - Planning & Zoning		53,794	37,864	10,000	10,000	
4009	Car Allowance	6,600	6,600	6,600	6,600	6,600	
4110	Telecommunications	1,909	1,400	1,226	1,200	1,567	1,584
4111	Postage	167	183	52	500	133	500
4403	Equipment/Vehicle Leasing	2,189	2,330	2,312	2,640	2,640	2,640
4911	Other Current Charges	661	500	596	600	600	
5110	Office Supplies	3,047	2,347	2,323	1,800	1,800	2,200
5290	Miscellaneous Operating Supplies	119	283	607	500	500	500
5410	Subscriptions and Memberships	4,372	4,011	6,496	4,260	4,260	4,625
5420	Conferences and Seminars	1,435	1,666	732	1,500	1,500	1,500
TOTAL	OPERATING EXPENSES	97,612	113,450	174,337	219,600	184,600	113,549
6410	Machinery and Equipment						
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL	Department Total	387,148	413,519	475,117	538,609	627,270	431,697

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210 - 2410	\$123,661	Department reorganization January 2013
3110	(\$35,000)	Decrease in professional services resulting from department reorganization

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210 - 2410	(\$124,522)	Decrease in staff compensation from reorganization of department
3110	(\$35,000)	Decrease in outside legal counsel
3120	(\$20,000)	Decrease in outside counsel not allocable to on-going issues (estimated)
3120	(\$10,000)	Decrease in outside counsel related to Young Israel
4009	(\$6,600)	Decrease from reorganization of department

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Legal Assistant

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Town Attorney	Town Attorney	General	1	\$70,000

Justification and Description

This administrative position would support the Office of the Town Attorney in comprehensive administrative work. The position would address the need for an initial contact person for the Office of the Town Attorney. The varied and extensive list of duties includes record keeping, report preparation, maintaining, filing and retrieving legal documents and Town specific information, in addition to maintaining a high level of discretion within the department and Town on all matters. Other duties will include conducting legal research, preparing statistical reports, managing schedules, working with other Town departments to coordinate meetings, and help prepare the Town Attorney and Assistant Town Attorney for all Commission, Board and Committee meetings.

Active listening and problem solving skills are important competencies required of this position. Customer service skills and the understanding of research, time management and work ethic are necessary personal qualifications. This job requires being honest, ethical, dependable, and responsible, being sensitive to the needs of others within and outside of the Office of the Town Attorney. Reading comprehension, a mastery of the English language, written and oral comprehension and expression are important requirements.

To help ensure that the readiness of skills is met, a requirement of a Bachelor Degree –at minimum– is necessary to meet the needs of the Town Attorney Office.

Alternative/Adverse Impacts if not funded:

Required Resources

Line item	Title or Description of request	Cost
001-1500-514-1210	Legal Assistant Salary	\$52,000
001-1500-514-2110:2410	Payroll taxes and benefits	\$18,000

Executive Department

Services, Functions, and Activities:

The Executive Department provides for the centralized management of all Town functions. The Town Manager is the administrative head of the Town government and is responsible for ensuring that all operations effectively address the policy direction provided by the Town Commission in the most efficient and responsible manner. The Town Commission appoints the Town Manager and provides for general oversight. Article III of the Town of Surfside Charter provides a detailed explanation of the associated rights, responsibilities, and prohibitions governing the Town Manager.

The powers and responsibilities of the Town Manager designated in the Town Charter include, among others: 1) appointment and removal of personnel not reserved to the Town Commission (boards, auditors, attorney), 2) prepares the annual budget, Comprehensive Annual Financial Report (CAFR) and monthly financial reports to keep the Town Commission advised of the Town's financial condition, 3) provides oversight of all elements of financial and budgetary processing, control, and management, and 4) performs such other duties as may be required by the Town Commission not inconsistent with the Town Charter.

To assist the Town Manager in the personnel function, the Town operates its Human Resources function as an element of the Executive Department. All Human Resource issues are addressed in this element including personnel actions (hiring, evaluating, promoting, disciplining), benefits management (pension, health, dental, life insurance, and similar), employee morale programs, and collective bargaining.

To assist the Town Manager in communications, the Town publishes the highly visible *The Gazette* from the Executive Department. *The Gazette* is a publication which provides information on services, recent legislative action and special programs and events.

In FY 11/12 a new division was adopted within the Executive Department. The division is known as the Planning and Compliance Division. This division is responsible for code compliance, community development and planning and zoning functions. Additional detail on this division and its budget are located within this tab.

Town Manager:

FY 13/14 Primary Objectives:

- Successfully complete the Harding Streetscape and 95th Street (Collins east to bulkhead) projects.
- Outline process for moving forward on the second floor expansion of the Community Center and begin the design process.
- Finalize community outreach process on Parking Structure Feasibility Study and present findings/recommendations to Commission.
- Complete Enterprise Resource Planning process; prepare and submit proposal to Commission with funding options.
- Continue efforts to partner with other units of government to address areas of mutual interest – recreational opportunities; water/sewer initiatives; beach improvements, etc.
- Improve means and methods of communication with residents through live video streaming; Channel 77 upgrades; and website enhancements.

- Bring to final, successful resolution Town's efforts to participate in Flood Insurance Program – Community Rating System (FEMA).
- With Town at “full staffing”, work toward further enhancing staff cohesiveness and effectiveness.
- Participate with the Commission in preparing Town Manager Evaluation Form and Commission to evaluate Town Manager October/November and April/May per employment agreement.
- Extend health insurance coverage to domestic partners of full time employees effective October 1, 2013 with the same percentage contribution of the insurance cost provided by the Town.
- Maintain Town services at quality level and improve where feasible.

Human Resources:

The Human Resources element of the Executive Department is responsible for all personnel matters such as recruitment, employee relations, benefits, labor relations and risk management. It provides effective resource management by developing and implementing policies and procedures; programs and services to attract, develop, motivate and retain a diverse workforce; and entails the following functions:

- Recruitment – assists all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting background checks, and employee orientation.
- Employee relations - disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process.
- Employee benefits – involves retirements plans, health, dental and vision insurance), leave programs and holidays. Benefits may vary by collective bargaining agreement.
- Labor relations - between union representatives and management to assist employees and management with conflict resolution.
- Risk management – handles workers' compensation claims and compliance with the American with Disabilities Act (ADA) and Equal Employment Opportunity Commission (EEOC).

FY 12/13 Accomplishments:

- Completed recruitment process for non-executive vacancies within reasonable time (in less than 30 days unless the position was frozen for economic reasons).
- Successfully recruited Town Manager, Building Official and Public Works Director.
- Monitored human resources/labor cases decided by PERC or in the courts for “lessons learned” for Surfside.
- Achieved a leadership role in the local human resources association.
- Revised policies and procedures manual.
- Developed strategy for FOP negotiations.
- Managed selection process for pay and classification study.
- Maintained surveys of comparable jurisdictions salary and benefits.
- Enhanced the Employee Discount Program.

FY 13/14 Primary Objectives:

- Motivate the existing workforce and inspire long-term commitment.
- Enhance job satisfaction by encouraging and assisting every employee to realize their full potential.
- Achieve and maintain high morale among employees.
- Reinforce the need for competitive compensation to attract and retain top talent.
- Enhance employee's capabilities to perform the present job through professional development and trainings.
- Develop a five year manpower plan upon acceptance of the five year financial/operations planning process by the Town Commission.

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Manager	1			1		
Code Compliance Director	1			1		
Code Compliance Officer	1			1		
Executive Assistant	1			1		
Human Resources Director	1			1		
Total	5	0	0	5	0	0

Executive Department Expenditures

Line Item Prefix: 001-2000-512-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Code Suffix	Object Description						
1210	Regular Salaries*	\$336,067	\$247,530	\$273,103	\$273,765	\$286,897	\$283,764
1410	Overtime	\$163		\$68			
1510	Special pay	\$108					
2110	Payroll Taxes*	\$22,964	\$17,107	\$18,412	\$20,943	\$21,183	\$21,708
2210	Retirement Contribution*	\$21,431	\$45,737	\$37,448	\$34,694	\$34,694	\$31,641
2310	Life & Health Insurance	\$28,067	\$31,521	\$33,946	\$42,273	\$42,273	\$46,149
2410	Workers Compensation	\$808	\$802	\$709	\$833	\$833	\$877
2510	Unemployment Compensation						
TOTAL	PERSONNEL EXPENSES	409,608	342,697	363,686	372,507	385,880	384,139
3110	Professional Services		69,543	8,205			15,000
3410	Other Contractual Services		8,310	3,550			
4009	Car Allowance	7,150	6,325	6,600	6,600	6,600	5,400
4110	Telecommunications	837			456		
4111	Postage		55				
4112	Cell Phone Allowance	837	720	1,260	720	1,896	1,620
4403	Equipment/Vehicle Leasing	2,873	2,775				1,306
4510	Property and Liability Insurance	11,038	7,498	8,963	9,480	9,480	10,072
4601	Maintenance Service/Repair Contracts		3,868	1,234			
4710	Printing & Binding	214			250	250	250
4810	Promotional Activities / Newsletter	50,188	47,960	50,386	48,000	48,000	55,800
4911	Other Current Charges	10,000	3,235	15,572	29,000	29,000	12,000
5110	Office Supplies	2,093	2,552	3,318	2,000	2,000	3,000
5290	Miscellaneous Operating Supplies	2,749	4,665	6,140	12,000	12,000	16,000
5410	Subscriptions and Memberships	3,963	3,743	7,929	4,500	4,500	4,500
5420	Conferences and Seminars	3,219	2,813	7,992	4,000	4,000	4,000
5510	Training & Educational						10,000
TOTAL	OPERATING EXPENSES	95,161	164,062	121,149	117,006	117,726	138,948
6410	Machinery and Equipment	0					
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL	Department Total	504,769	506,759	484,835	489,513	503,606	523,087

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210 - 2510	\$13,373	Merrit Pay Allocation, Town Manager compensation adjustments

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
3110	\$15,000	Grant writer (see program modification)
4810	\$7,800	Newsletter costs
4911	(\$17,000)	Executive search not anticipated in FY 13/14
5290	\$4,000	Additional employee training sessions & other
5510	\$10,000	Employee Educational Assistance Program (see Program Modification)

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Grant Writing Services

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Executive	General Fund	1	\$15,000

Justification and Description: GRANT WRITING SERVICES

The Town will be addressing a wide range of issues, including: LDR review, seawall repair and other means to mitigate the impact of coastal hazards, expansion of the community center, tennis court renovation, expanded public parking, traffic control improvement, and law enforcement capital needs. Professional grant writer(s) can help leverage local funds to complete these projects by preparing competitive grant applications. This can be accomplished by entering into a consulting services contract with a firm or individual(s) with a proven track record in obtaining grant funds for local government clients. The first priority would be for the consultant to work with Town staff to identify needs, match those needs with reasonable known grant sources, identify those need/grant combinations with maximum probability of success, and develop a plan and schedule for pursuing those grants. If the Town does pursue grants, it will be prudent to also ensure there is a trained staff person who has the knowledge and time to properly administer grant projects. Poor performance in this area can jeopardize reimbursement for funds spent as well as reduce the probability of future awards.

Grant writer to be selected based on a request for proposal and grants application will first be approved by the Town Commission through a grant authorization process.

Cost of grant writer should be offset by the grant awards.

Alternative/Adverse Impacts if not funded:

A grant writer (Town employee) can be added to the Town's staff. However, the amount of work likely will justify only a part-time position. This option mitigates against finding an individual with an above-average track record and limits available expertise to that of that single individual. If not funded, the Town will not apply for grants that it otherwise would have a good probability of obtaining, and any applications submitted by staff will likely not be as competitive as ones developed by a professional. The net result will be lost opportunities to leverage local funds to address the Town's needs.

Required Resources

Line item	Title or Description of request	Cost
001-2000-512-3110	Grant writing services – professional fees	\$15,000

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Employee Educational Assistance Program

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Human Resources	General Fund	1	\$10,000

Justification and Description

The Town of Surfside should promote continuing job related education for its employees. An Employee Educational Assistance program would provide tuition reimbursement for authorized coursework for credit undertaken by staff, within the constraints of the allocated budget.

The reimbursement rate would 50% of the State of Florida tuition cost rate upon successful completion of the course (achievement of grade of C or better), for job related coursework. The Town would not fund degree required non-job related courses.

Alternative/Adverse Impacts if not funded:

Required Resources

Line item	Title or Description of request	Cost
001-2000-512-5510	Employee Educational Assistant Program	\$10,000

Executive Department Planning and Code Compliance Division

Services, Functions, and Activities:

The Planning and Code Enforcement Division of the Executive Department was created in FY 11/12 although the services have been in place for many years. This Division includes three primary functions: Code Compliance, Community Development Services, and Planning and Zoning. The Planning and Community Development functions will continue to be outsourced to Calvin, Giordano & Associates and report to the Town Manager. The Code Compliance Director is responsible for developing a town-wide comprehensive compliance program using a sensitive and measured approach to gain compliance. In addition, the Director handles Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed. The Code Compliance Director reports to the Town Manager. In FY 2012/13 a Code Compliance Officer position was added to assist the Director with field related duties.

Code Compliance Services: This Division is responsible for ensuring that the Property Maintenance Standards and other sections of the Code of the Town of Surfside, as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners. To accomplish the Town's code compliance goals, the Division enforces regulations concerning zoning requirements, landscaping, signs, land clearance, property maintenance, junk vehicles, abandoned property cases, and derelict vessel removal. This Division works to enhance the quality of life in the Town of Surfside through diligent observation, education, gradual enforcement, cooperation with the Police Department and eventual progressive economic penalties when voluntary compliance is not attained..

Community Development Services: This Division is responsible for the forward looking strategic planning for the community, recommending development policies and procedures, developing strategies to attract desired investment to the community, and related functions to ensure that the Town of Surfside remains vital, attractive, a pleasant place to reside and competitive for prospective new residents and businesses. These services are currently provided to the Town of Surfside through a contractual agreement with Calvin, Giordano & Associates (CGA).

Planning and Zoning Services: This Division is responsible for the creation of and the modification to the Town ordinances that regulate development within the Town. This includes review of all plans for new development or modifications to existing development for compliance with the Town's applicable ordinances. The purpose of Planning and Zoning is to establish and enforce development criteria such as setbacks, building heights, landscaping and signs, to assure that Surfside's small town appearance and atmosphere is preserved. All plans for development, whether it be a new building, the modification of or addition to an existing building, the addition of items such as swimming pools, fences and signs, require a building permit application which is reviewed by zoning. This Division also serves as the liaison to the Planning and Zoning Board and to the Design Review Board and supports the Development Impact Committee. These services are currently provided to the Town of Surfside through a contractual agreement with Calvin, Giordano & Associates (CGA).

Code Compliance FY 12/13 Accomplishments:

- Acquired code compliance software (violation, noticing, management system).
- Uploaded ownership data, Town Code, and forms to code compliance program.
- Continued the Special Master process for habitually non-compliant offenders and provided for hearings, default orders, and liens, as necessary.
- Review and update the geographic zone system for inspection of residential and commercial areas.
- Assisted the Building Department with preparation of FEMA flood-plain response and with enforcement of non-compliant cases.
- Reviewed existing code cases and prioritized into high, medium and low levels.
- Update Florida Association of Code Enforcement certifications, Levels II & III.
- Out-reach to businesses on most commonly occurring violations in commercial districts with regard to licensing, signs, awnings, sidewalk cafes and littering.
- Respond to 70% of complaints within 48 hours, and the rest within 72 hours.
- Respond to 75% e-mails and telephone messages within 48 hours and the rest within 72 hours.
- Assist the Town Manager with settlement agreements on code related fines.

Issues:

- Limited resources to carry out all intended outcomes in a professional and timely manner.
- Outdated and underutilized automated system of historic record keeping, report generation that is unfamiliar to the majority of Town staff and is not integrated with proposed code compliance software.
- Limited institutional memory about historical aspects of the operation and case file management.
- Specific procedural policies used to address code processes should be updated.
- Limited availability of support for legal code aspects/Special Master process.
- Existing behavior and/or response policy resulting in inefficient use of very limited resources.
- Critical and/or perceived emergencies requiring immediate response hindering the ability to effectively and efficiently manage day-to-day operations.
- Lack of clear direction on enforcement priorities hinder the ability to allocate the limited available resources.

Fiscal Year 13/14 Primary Objectives:

- Continue implementing a code compliance program that finds the correct balance between attaining compliance and the reasonable atmosphere that is the essence of Surfside.

- Continue to develop a proactive public information campaign that seeks to educate and encourage voluntary compliance in single and multi-family areas and the downtown business district.
- Assess and prioritize the issues in residential neighborhoods and enforce the most egregious life safety and commonly occurring violations.
- Assess and prioritize the issues in the business district and enforce the most commonly occurring violations.
- Re-organize the code compliance process to more efficiently and effectively administer, manage and deliver services.
- Begin proactive commercial property inspections for exterior violations.
- Continue to monitor single family residential areas for the most egregious code violations
- Continue to monitor the Town for construction work without permits
- Respond to 80% of complaints within 48 hours, and the rest within 72 hours.
- Respond to 80% of telephone messages within 24 hours, and the rest within 48 hours.

Planning and Zoning FY 12/13 Accomplishments:

- Updated the Capital Improvements Element of the Comprehensive Plan.
- Participated in the Downtown Vision Committee and prepared associated ordinances resulting from the meetings.
- Collaborated with owners in the business district to recommend improvements to their projects such as the storefront renovations for Amtrust Bank.
- Prepared an awning ordinance to provide upgraded standards for awnings in the business district.
- Prepared the Site Plan Reports and Analysis for The Surf Club and Chateau projects.

Planning and Zoning FY 13/14 Primary Objectives:

- Update/review of zoning code through zoning code analysis and related zoning code changes.
- Prepare code and comprehensive plan modifications, if necessary, based on outcome of Charter review and Joint Planning and Zoning and Commission workshops.
- Continue to review site plans and design review items efficiently.

**Executive Department
Planning and Code Enforcement Division Expenditures**

Line Item Prefix: 001-2000-524-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries			65,692	107,000	97,575	102,000
2110	Payroll Taxes			4,722	8,186	8,306	7,803
2210	Retirement Contribution			5,868	4,718	4,718	6,945
2310	Life & Health Insurance			10,797	21,720	21,720	26,712
2410	Workers Compensation			1,644	307	1,845	3,425
TOTAL	PERSONNEL EXPENSES	0	0	88,723	141,930	134,164	146,885
3110	Professional Services	132,900		178,906	174,135	174,135	217,635
3410	Other Contractual Services			10,706	15,000	29,500	9,600
4009	Car Allowance						
4111	Postage			751	2,300	2,300	2,300
4112	Cell Phone Allowance			660	720	720	1,440
4510	Property and Liability Insurance						774
4601	Maintenance Service/Repair Contracts				2,916	2,916	3,000
4610	Vehicle Maintenance	308			350	350	500
4810	Promotional Activities/Newsletter						1,000
5110	Office Supplies			121	750	750	750
5214	Uniforms			39	250	250	500
5216	Gasoline	201		1,076	600	600	1,500
5290	Miscellaneous Operating Supplies						200
5310	Road Materials						
5410	Subscriptions and Memberships				700	700	1,500
5420	Conferences and Seminars						
TOTAL	OPERATING EXPENSES	133,409	0	192,259	197,721	212,221	240,699
6310	Improvements other than Building						2,500
6410	Machinery and Equipment			2,640			1,250
6600	Library Materials						
TOTAL	CAPITAL OUTLAY	0	0	2,640	0	0	3,750
TOTAL	Department Total	133,409	0	283,622	339,651	346,385	391,334

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210	(\$9,425)	Code Compliance Officer position filled mid-year
2410	\$1,538	Workers compensation rate adjustment
3410	\$14,500	Temporary office services & FEMA flood plain management repair costs

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210:2410	\$4,425	Full year Code Officer Position with benefits
3110	\$43,500	Zoning Code update; CIP update & reimbursables
3410	(\$19,900)	Decrease -temporary services- Code Compliance Officer position filled; Hearing Officer cost reduction
4810	\$1,000	Business district brochure
6310	\$2,500	Office set-up costs
6410	\$1,250	Desktop PC for Code Compliance Officer

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Zoning Code Update

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Planning	General	1	\$35,000

Justification and Description

At the April 3, 2013 Planning and Zoning Board meeting, there was a discussion item dealing with several code related issues and the need to re-evaluate some of the items. A theme of the discussion items related to the current code requirements and its effects on massing. At the request of the Board, it was decided that a joint workshop between the Board and the Commission should be held to further analyze and discuss the items. In order to have meaningful and productive dialogue, it will be necessary to prepare an analysis of the "old" code versus the "new" code and how the major developments that were approved under the "new" code could have been designed under the "old" code. This will involve detailed graphics and several public meetings. Should the Commission desire the make changes to the code, staff will prepare and present the requested changes and ensure internal consistency with all code sections.

Alternative/Adverse Impacts if not funded:

The DRB/P&Z and the Town Commission will continue to be obligated to review and approve developments that may be perceived to be out of scale and character with the Town.

Required Resources

Line item	Title or Description of request	Cost
001-2000-524-3110	Code analysis - Prepare analysis of "old" versus "new" code and by comparing recently approved developments with "old" code requirements with	\$10,000
001-2000-524-3110	Zoning code changes - Prepare text amendments	\$25,000

Finance Department

Mission Statement:

- Manage and maintain financial records in conformity with generally accepted accounting principles and in compliance with State and Federal laws.
- Develop and maintain effective and efficient financial planning, reporting and support the operating departments in achieving their program objectives.
- To provide the Town Commission and residents with transparent financial information in a timely and meaningful manner.
- Provide quality service to the residents, merchants and to safeguard the Town's assets.

Services, Functions, and Activities:

The Finance Department provides for the effective, lawful, and efficient management of the Town's financial matters. Main areas of responsibility include: departmental administration, accounting, payroll and risk management, budgeting, financial reporting, banking, treasury management, debt management, fixed asset management, internal support, and pension plan oversight. Each of these areas requires their own reporting and documentation procedures.

Administration entails addressing the functions typical of managing a department: personnel issues and scheduling, policy development, coordination with internal and external agencies, and ensuring appropriate compliance with contract and legal requirements.

Accounting functions include: accounts payable, accounts receivable, pension, calculating interest, compliance with generally accepted accounting principles, compliance with Federal, State, and Town statutes and ordinances, cash management and deposits, and payroll accounting.

Payroll and Risk Management includes: risk related policy development and recommendations, ensuring compliance with Federal Internal Revenue Service requirements as well as Fair Labor Standards and other Federal, State and local requirements, reviewing and processing hours and benefit calculations for payroll purposes, and ensuring fund transfers and availability for the twenty-six (26) regular payrolls each year, calculating retroactive payments and other pay and benefits adjustments as part of the regular cycle or special payrolls.

Budgeting responsibilities include: development, revision, publication, managing the adoption process, implementation, monitoring the budget throughout the year, and Capital Improvement Plan coordination.

Banking Relations includes: ensuring transfers are completed, maintaining a professional working relationship with bank officials, bank account reconciliation, interest allocations and containing costs while maximizing interest earned.

Treasury Management responsibilities include: identifying available balances for investment, reviewing placement options to ensure each conforms to Town fiscal policy, managing the transfer and regularly reviewing yields and other investment options.

Debt Management involves: the identification of debt needs, researching available options for debt placement, issuing debt, avoiding positive arbitrage, and ensuring timely debt principal and interest payments.

Fixed Asset Management involves: identifying and tracking all capital assets owned by the Town, calculating depreciation where appropriate and complying with external audit requirements established by the Governmental Accounting Standards Board (GASB).

Information Technology Management: The Finance Director serves as liaison between a contracted IT vendor including on-site IT staff and coordinating the technology needs of all Town staff and Elected Officials with the services provided through the IT contract. Those services include:

- hardware, including desktop computers, laptops, telephones, office machines including copiers and printers for all departments
- network trouble shooting
- software maintenance and development
- phone hardware and software
- provide broadcast services and monitor Channel 77
- automation of billing service payments through credit cards on Web access

Internal Support functions include providing necessary training and communication on finance related items, providing information for departmental research/reports, supporting requests of the Town Commission and all other interested parties, assisting with the identification of service resources.

FY 12/13 Accomplishments:

- Reorganized the front office staff to provide excellent customer service including timely response to questions and accurate processing of customer bills.
- Completed the collection of resort taxed from businesses that were audited by contracted independent auditors.
- Complete the closing of the State of Florida, Department of Environmental Protections, and State Revolving Fund Loan Agreement of \$9,312,881.
- Provided the financial information and input for the completion of the Comprehensive Parking Study.
- Provided the financial analysis, schedules and rate calculations for the Underground Utilities Project.
- Completed the Comprehensive Annual Financial Report for the Fiscal year ended September 30, 2012 and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting.
- Completed the online bill payment process that allows customers to pay their water and sewer utility bill through their computer.

FY 13/14 Primary Objectives:

- Manage the process of auditing businesses that remit resort tax revenues by two outside independent auditors to ensure compliance with tax remittance requirements.
- Update the Five Financial Forecast and use as a guide for the annual budget process.
- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2014, submit for the Certificate of Achievement for Excellence in Financial Reporting and to have no external auditor comments in the CAFR Management Letter.

Personnel Complement:

	Funded FY12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Finance Services Director	1			1		
Controller	1			1		
Budget Officer	1			1		
Accounting Clerk	1			1		
Total	4	0	0	4	0	0

Finance Department Expenditures

Line Item Prefix: 001-2100-513-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Code Suffix	Object Description						
1210	Regular Salaries	\$199,373	\$207,233	\$229,268	\$287,064	\$292,258	\$299,564
1410	Overtime	\$0	\$2,109	\$772	\$2,500	\$2,500	\$2,500
1510	Special pay	\$1,070	\$1,469	\$1,036	\$1,000	\$1,000	\$1,000
2110	Payroll Taxes	\$14,559	\$15,273	\$16,770	\$22,228	\$22,625	\$24,239
2210	Retirement Contribution	\$15,390	\$19,353	\$21,541	\$19,273	\$19,273	\$19,885
2310	Life & Health Insurance	\$18,285	\$20,126	\$26,363	\$41,177	\$41,177	\$44,885
2410	Workers Compensation	\$673	\$496	\$502	\$825	\$825	\$946
TOTAL	PERSONNEL EXPENSES	249,349	266,059	296,252	374,068	379,658	393,020
3110	Professional Services	23,550	28,343	23,378	11,000	11,000	9,000
516-3110	Professional Services IT				90,505	90,505	105,950
3210	Accounting and Auditing	56,500	68,529	52,441	77,000	77,000	77,000
3410	Other Contractual Services						
516-3410	Other Contractual Services IT				66,536	32,940	47,400
4110	Telecommunications	1,045	492				
4111	Postage	136	250		450	450	450
4112	Mobile Phone Allowance		120	180	720	720	720
4403	Equipment/Vehicle Leasing		2,725				
516-4403	Equipment Leasing IT				7,295	7,295	7,295
516-4601	IT Maint Svs Repair Contracts				2,500	6,000	9,850
516-4603	IT Equipment Maintenance				5,600	5,600	5,600
4710	Printing & Binding		274	1,214	2,000	2,000	2,000
4910	Legal Advertisement	7,967	1,992		4,500	4,500	4,500
5110	Office Supplies	1,134	1,990	2,156	1,250	1,250	2,150
5290	Miscellaneous Operating Supplies	119		3,520	3,600	3,600	3,600
5410	Subscriptions and Memberships	1,090	1,165	522	1,545	1,545	1,600
5420	Conferences and Seminars	278	527	1,673	2,920	2,920	3,970
TOTAL	OPERATING EXPENSES	91,819	106,407	85,084	277,421	247,325	281,085
6410	Machinery and Equipment			1,932			9,950
TOTAL	CAPITAL OUTLAY	0		1,932	0	0	9,950
TOTAL	Department Total	341,168	372,466	383,268	651,489	626,983	684,055

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2410	\$5,590	Merit pay allocation
3410	(\$33,596)	VOIP budgeted in non-departmental
516-4601	\$3,500	Increase for unbudgeted Laserfische

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210:2410	\$13,362	Increase for Finance Director Position with fringe full-year
516-3110	\$13,190	ERP project management
516-3410	\$14,460	Increase for fullyear online bill pay; live video streaming
516-4601	\$3,850	Increase for email spam filtering and archiving
5420	\$1,050	Conferences and Seminars
6410	\$9,950	SCALA upgrade

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

ERP (Enterprise Resource Planning) Project Management

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Finance	Information Technology	General Fund	1	\$13,190

Justification and Description

Guidance, project management, review and recommendation of an ERP (Enterprise Resource Planning) software solution.

An ERP is business management software that allows an organization to use a system of integrated applications to manage their daily functions. ERP software integrates all facets of an operation, including Finance, Capital Budgets, Project Management, Cashiering / Point of Sale, Fixed Assets, Work Orders, Inventory Control, Purchasing, Human Resources (Payroll , Time and Attendance), Contract Management, Building and Permitting, Code Enforcement, Utility Billing, Business Tax Receipts, Website and Mobile Integration.

The goal is for the IT department (CGA) to guide the Town during the preparation and selection of an ERP software vendor. Included in this proposal:

Attend four (4) Town Hall Meetings to establish:

Functional requirements and options needed with staff.

Establish an overall Town vision for an ERP solution in an effort to provide a useful tool that will increase the level of service to Town staff, residents and visitors.

Establish a set of goals that correlate with the Town's vision with desired outcomes.

Documentation of Town Staff comments.

Preparation of RFP technical documents to include:

Translated information and documentation into RFP format.

Evaluation of RFP Submittals

CGA will assist Town staff during the evaluation process. During this process CGA will evaluate RFP submittals together with Town staff and will provide technical guidance during this effort working together towards a vendor recommendation.

Alternative/Adverse Impacts if not funded:

The Town will need to appoint a Town staff resource with technical experience to guide the Town's department directors during the data gathering, review, recommendation and selection on an ERP software vendor. Without a representative to disseminate and present all materials openly to all stakeholders, the Town may inadvertently select a vendor that does not meet all the needs and technical requirements needed in a fully integrated ERP.

Required Resources

Line item	Title or Description of request	Cost
001-2100-516-3110	Professional Services – IT	\$13,190

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Live Video Streaming

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Finance	Information Technology	General Fund	1	\$3,000

Justification and Description

The town is currently utilizing an on-demand video streaming service in conjunction with the town website at an annual cost of \$1,995. This service currently only allows the town to upload videos to the website into a video archive so that residents can view past meetings. It currently only allows for viewing old meetings.

The current channel 77 video feed only reaches an estimated 59% of the town's residents.

The proposed upgrade to the video streaming service includes the following benefits at an annual cost of \$4,995:

- Live Streaming of official town meetings instantly on a computer, tablet, or smartphone
- Instant recording of the meeting, and immediate upload to the website following the meeting conclusion
- A 24/7 streaming news source for town information, alerts, schedules, etc.
- On-Demand indexing which allows for agenda items or meeting minutes to be tagged with video timestamps; this functionality will allow residents or others to "jump" to relevant agenda or meeting items without having to watch the entire video.
- Attachments to the meeting index allow residents to view all related documents on a particular agenda item while watching the video
- Increased exposure of meetings to residents not utilizing Atlantic Broadband cable TV service

Alternative/Adverse Impacts if not funded:

The town's Channel 77 feed will continue to be limited to local residents with Atlantic Broadband cable service, and not accessible to those utilizing other cable TV providers or computers.

Required Resources

Line item	Title or Description of request	Cost
001-2100-516-3410	Live Video Streaming	\$3,000

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

SCALA Upgrade

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Finance	Information Technology	General Fund	1	\$9,950

Justification and Description

The town is currently utilizing an old version of the SCALA video production system to disseminate information, alerts, schedules, flyers, photos, etc. to town residents via Channel 77. The existing system is limited in capability to display dynamic content, including web links, video, and complex scripts.

An upgrade to the SCALA system will provide the following benefits:

- Improved display of dynamic content generated from external or internal sources
- Improved display of videos including scheduling and framing within the display screen
- Automated display of real-time weather, news, alerts, RSS feeds, calendars, etc.
- Improved text-based labels for town meetings and events
- Creation of brand-consistent templates for display of town photos, videos, and information
- Multiple user access for content creation and updating
- Support for HD resolution output

Alternative/Adverse Impacts if not funded:

The town's video content and display on Channel 77 will remain static without the ability to display real-time information, or dynamic content linked from the website or other external sources.

Required Resources

Line item	Title or Description of request	Cost
001-2100-513-6410	SCALA upgrade	\$9,950

Town Clerk Department

Services, Functions and Activities:

The Town Clerk preserves the integrity of the City's official records, which encompass business transactions, law and policy making. The Office of Town Clerk is established by Town Charter and provides a variety of information services to the public, the Town Commission and to staff. Services provided to the public include coordination of information requests and supervision of elections. Services provided to the Town Commission include scheduling, minute taking, agenda preparation, advertising and other duties related to coordination of Town Commission meetings, recording and retention of documents.

Town Clerk Administration: The Town Clerk is responsible for the Town's Records Management Program. This division includes managing the department's personnel, schedule creation, policy creation, coordination with internal departments and external vendors, and ensuring appropriate compliance with contract and legal requirements, management of the Department's budget and expenditure controls.

Legislative: In addition to the services above identified to the Town Commission, the Town Clerk's office is responsible for development and management of the Legislative Department's budget.

Procurement and Contracts Management: This responsibility includes the management of all requests for proposal, requests for qualifications and invitations to bid, as well as certain purchases as requested by the Town Manager. Duties include the following:

- legal and internal advertising
- scheduling and calendaring
- posting of bids on website and other internet sites
- attendance at pre-bid conferences
- and opening and recording of all bids
- records management
- contract management

Risk Management: The Town Clerk's Department is responsible for coordination of risk management in coordination with the Finance Department. These responsibilities include the reporting of incidents and general liability claims (slip and fall, motor vehicle, etc.) to the Town's insurance carrier.

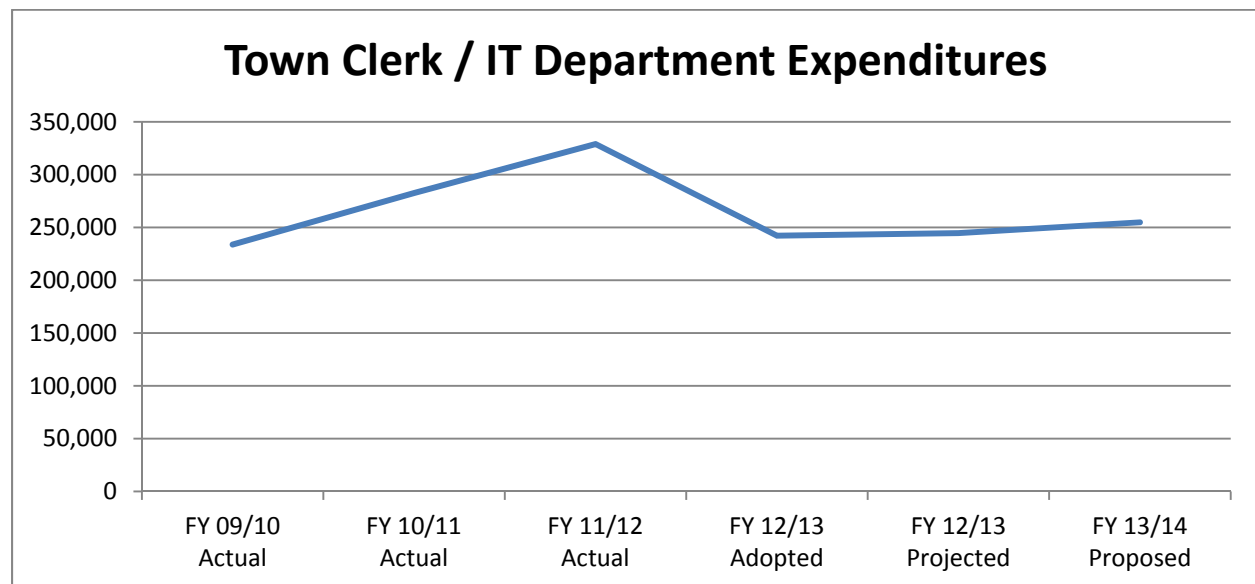
FY 12/13 Accomplishments:

- Retrieved 700 boxes of old records from Iron Mountain. These records were scanned and destroyed consistent with the state statute.
- Worked on the process of scanning Town documents for easy access and retrieval.
- Received, processed and completed a total of 194 public records requests from October 1, 2012 to June 30, 2013.
- Uploaded new information to a new Town website.
- Complied with State Law by posting 79 public notices.
- Completed 9 Regular Town Commission Meetings, 1 Round Table Discussion Workshop, 5 Special Town Commission Meetings, 3 Special Master Hearing Meetings and 1 Quasi-Judicial Hearing Meeting from October 1, 2012 June 30, 2013.
- Conducted one Town wide election successfully.
- Completed two Municode ordinance codifications.
- Advertised and worked on 1 Invitation to bid (ITB).
-

FY 13/14 Primary Objectives:

- Continue implementing the scanning of all Town documents not in storage for easy access and retrieval.
- Implement an automated system for Town Commission Agenda Management through the EFP solution. This system will support transparency and public meeting workflow initiatives.
- Identify onsite/offsite storage for records (bids, accounts payables and receivables, etc.)
- Continue to update the Town Clerk's page on the Town's website with the most up to date and accurate information.
- Continue to destroy documents after retention has been met in accordance with State Law.
- Update the Town's public records request policy.
- Conduct one municipal election.

The following chart represents the history of expenditures for the Town Clerk's Department from FY 09/10 to FY 13/14 Proposed. The chart shows a fairly steady increase in expenditures over the period through FY 11/12, with a significant increase for FY 10/11 and FY 11/12. These fiscal years are marked by an increase in responsibilities and an increase of two positions (one full-time; one part-time). Aside from personnel items, the number of municipal elections conducted and the related costs increased as well. The FY 13/14 Proposed Budget anticipates a slight increase in departmental expenditures mainly from the anticipated cost of a municipal election.



The table below represents the current positions for the Town Clerk's Department.

Personnel Complement:

Position Title	Funded FY 12/13			Proposed FY 13/14		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Clerk	1			1		
Assistant to Town Clerk	1			1		
Recording Clerks for Boards		1			1	
Total	2	1	0	2	1	0

Town Clerk Department Expenditures

Line Item prefix: 001-2400-519-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	\$84,927	\$121,608	\$97,477	\$102,525	\$104,657	\$102,525
1310	Other Salaries		\$430		\$30,000	\$30,000	\$30,000
1410	Overtime				\$1,500	\$1,500	\$1,500
1510	Special pay		\$1,658	\$1,000	\$1,000	\$1,000	\$1,000
2110	Payroll Taxes	\$6,020	\$9,212	\$7,412	\$10,329	\$10,492	\$10,384
2210	Retirement Contribution	\$11,139	\$11,117	\$8,659	\$6,883	\$6,883	\$6,980
2310	Life & Health Insurance	\$8,960	\$10,174	\$8,732	\$12,437	\$12,437	\$13,469
2410	Workers Compensation	\$289	\$285	\$84	\$295	\$295	\$324
2510	Unemployment Compensation						
TOTAL	PERSONNEL EXPENSES	111,335	154,484	123,364	164,969	167,264	166,182
516-3110	Professional Services (IT)	51,312		95,952	0		
3410	Other Contractual Services	15,966	66,425	9,113	12,650	12,650	12,650
516-3410	Other Contractual Services (IT)	14,400		21,097			
4110	Telecommunications	0	780		720		
4111	Postage	95	83	142	350	350	350
4112	Mobile Phone Allowance			630		720	720
4402	Building Rental/Leasing	3,945	6,129	15,766		2,000	4,000
516-4403	Equipment/Vehicle Leasing IT				0		
4601	Maintenance Service/Repair Contracts	914					
516-4601	Maintenance Svcs/Repair Contracts IT			1,177	0		
516-4603	Equipment Maintenance IT			6,346	0		
4810	Promotional Activities						
4910	Legal Advertisement	20,735	17,399	11,243	20,000	20,000	20,000
4911	Other Current Charges	10,111	12,546	26,463	20,000	20,000	40,000
5110	Office Supplies	2,548	1,614	3,365	3,100	3,100	3,100
5290	Miscellaneous Operating Supplies		454	188	420	420	1,920
5410	Subscriptions and Memberships	320	65	671	500	500	500
5420	Conferences and Seminars	2,158	429	3,158	4,500	4,500	5,500
TOTAL	OPERATING EXPENSES	122,504	105,924	195,311	62,240	64,240	88,740
6310	Improvements other than Building			3,885	15,000	13,000	
6410	Machinery and Equipment		22,222	6,454			
TOTAL	CAPITAL OUTLAY	0	22,222	10,339	15,000	13,000	0
8210	Aid to Private Organizations						
TOTAL	NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL	Department Total	233,838	282,630	329,014	242,209	244,504	254,922

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2510	\$2,295	Merit pay allocation
4402	\$2,000	Increase for records storage and retrieval

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
4402	\$2,000	Use of offsite storage facilities
4911	\$20,000	Increase for candidate and charter elections costs
5290	\$1,500	Additional outside shredding services
5420	\$1,000	Annual Miami-Dade County Clerk Association Installation
6310	-\$13,000	No anticipated record storage improvements

Building Services Department

Mission Statement:

The Building Department is dedicated to providing excellent construction regulatory service through constantly implementing innovative policies, procedures and advanced computer technology in an ethical manner.

Services, Functions, and Activities:

The Building Services Department provides a full range of services to the residents and commercial property developers of our Town with the aim of ensuring that all buildings and other regulated structures do not pose injury and/or death hazards in any reasonably predictable environment (sunshine to hurricane). In addition to reducing risks to life, the department seeks to minimize risk to property. Minimizing hazards through compliance with State of Florida Building Code and appropriate Federal agencies ensures that insurance discounts are received and code compliant buildings are completed. These responsibilities include addressing the State of Florida Building Code by reviewing plans, issuing permits, performing field inspections, and issuing Certificates of Occupancy.

In FY 11/12 responsibility for Code Compliance management was moved to a new division within the Executive Department: Planning and Compliance. Oversight of service contracts with Calvin, Giordano & Associates (CGA) for Planning & Zoning services and Community Development services was moved to the Executive Department.

The Building Department's administrative staff and inspectors provide the following services:

Permit Clerks

- Building permit applications are submitted at the Intake Counter.
- The application is reviewed for sufficiency; it is given a permit number and routed to the Zoning Section.
- The Zoning section reviews the application to ensure the zoning district allows the use, reviews applicable setback requirements, height restrictions, and other requirements of the Town of Surfside Code of Ordinances.
- After Zoning approves the application, it is routed to the Plans Examination review, where it is reviewed for compliance with the Florida Building Code.
- The plans are reviewed and approved and then routed to the Processing Section for the permit to be finalized and issued.
- Finally, the approved permit is routed to the Permit clerks for collection of any required fees.
- During FY 12/13 a new feature of this process was implemented to review property across all departments to ensure that there are no outstanding fees, fines and/or liens due.
- It is estimated that 754 permits were issued in FY 12/13.

Inspectors

- Enforce national, state and local statutes, ordinances, codes, and regulations by issuing warnings and written notices of violations; follow departmental procedures for re-inspection and action required to ensure compliance.
- Conduct technical field inspections of buildings and premises during various phases of construction and use.
- Inspect project construction systems, components and materials used in new and existing buildings, structures and premises.
- Request demolition of any structures declared unsafe.
- Detect and investigate reported and unreported hazards, possible safety and procedural violations; determine conformity with established standards and approved plans.
- Review building plans, blueprints, specifications, and material specification lists to determine compliance with applicable regulations and good building and construction practices and determine approval or rejection of the progress of the work.
- Issue permits and certifications dependent upon compliance with standards, and assist applicants in completing necessary forms.
- Recommend methods, materials, components and equipment to assist in compliance with accepted standards.
- Determine acceptability of qualifications of contractors engaged in work relating to the type of work referred to herein.
- It is estimated that 1,423 inspections occurred in FY 12/13. This work is accomplished by independent contractors under the direction of the Building Services Director.

Fiscal Year 12/13 Accomplishments:

Plans Examiners and Inspectors:

All five Building Department disciplines: Plumbing, Electrical, Mechanical, Building and Structural during FY 12/13:

- Examined and approved 754 permits.
- Performed 1,423 inspections at a cost of \$40 per hour.

In FY 13/14 proposed revenues for the Building Services Department are estimated to be \$2,727,800. This is predominantly from building permit activity from several development projects including The Surf Club, The Chateau, the Transacta Lanai, and other permits for construction, alteration, remodeling and repair.

Fiscal Year 13/14 Primary Objectives:

- Inspect all parking garages in multifamily and hotels for structural adequacy and required parking.
- Review & update Town of Surfside Code of Ordinances "Building" to align with the latest edition of the Florida Building Code.
- Complete scanning all existing building plans and publish the availability of the plans on our web site.
- Complete the scanning of all existing building department records.
- Convert the current plan storage room into a secure document storage facility.

- Convert the current record storage room into a plans processing room where each of the five plans examiners can maintain their individual Code library and process plans more efficiently, rather than standing at the front counter to examine plans and architectural documents providing for greater overall productivity.
- Complete the 40-year certifications process.

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Building Official	1	.25		1		
Building Permit Clerk	1			1		
Customer Service Representative	2			2		
Chief Building Inspector		2			2	
Chief Electrical Inspector		2			2	
Chief Plumbing Inspector		2			2	
Chief Mechanical Inspector		1			1	
Total	4	7.25	0	4	7	

Building Services Department Expenditures

Line Item Prefix: 001-2500-524--		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	62,912	107,314	187,893	255,058	259,172	215,842
1310	Other Salaries	144,074	157,400	97,193	162,358	162,358	178,530
1410	Overtime	0	896	\$851	\$1,500	\$1,500	\$1,500
1510	Special pay	2,287	3,558	\$1,871	\$1,250	\$1,250	\$1,500
2110	Payroll Taxes	15,839	20,344	\$21,741	\$28,615	\$28,930	\$30,399
2210	Retirement Contribution	6,441	7,080	\$14,348	\$13,901	\$13,901	\$14,695
2310	Life & Health Insurance	12,318	15,990	\$16,910	\$26,838	\$26,838	\$37,942
2410	Workers Compensation	4,095	4,505	\$4,277	\$5,192	\$5,192	\$7,076
TOTAL	PERSONNEL EXPENSES	247,966	317,087	345,084	494,713	499,141	487,484
3110	Professional Services		73,976	72			15,000
3111	Lawsuits and Prosecutions		1,099				
3410	Other Contractual Services	47,113	40,079	59,054	65,500	98,074	65,500
4009	Car Allowance						
4110	Telecommunications		660		200	200	
4111	Postage		1894	421	250	250	250
4112	Cell Phone Allowance		300	360	360	360	720
4403	Equipment/Vehicle Leasing		2,725				
514-4403	Equipment/Vehicle Leasing IT						
4510	Property and Liability Insurance	447	356	431	774	774	851
4601	Maintenance Service/Repair Contracts						
4611	Miscellaneous Maintenance						
4710	Printing & Binding	5,063	2,913	2,205	6,450	6,450	6,450
4911	Other Current Charges	48,016	2,017				
5110	Office Supplies	833	887	2,352	2,700	2,700	2,700
5214	Uniforms						500
5216	Gasoline		448				
5290	Miscellaneous Operating Supplies	144					
5410	Subscriptions and Memberships	556	1,293	5,089	5,000	5,000	5,000
5420	Conferences and Seminars	620	516	1,760	5,000	5,000	5,000
TOTAL	OPERATING EXPENSES	102,792	129,163	71,744	86,234	118,808	101,971
6410	Machinery and Equipment		10,850				
TOTAL	CAPITAL OUTLAY	0	10,850	0	0	0	0
TOTAL	Department Total	350,758	457,100	416,828	580,947	617,949	589,455

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2410	\$4,114	Merit pay allocation
3410	\$32,574	Temporary office services - records management

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
3110	\$15,000	FEMA flood insurance consultants for community action visit
3410	-\$32,574	Temporary outside services not needed

Public Safety Department

Mission Statement:

Providing the highest level of police service to the community in a professional, courteous, ethical, and judicious manner.

Services, Functions, and Activities:

The Public Safety Department provides for the police operations required to maintain peace and order within the community, to provide for the protection of life and property, and to provide the highest level of police services in a professional, courteous, ethical, and judicious manner. The Department is responsible for: 1) receiving, dispatch and response to public safety calls, 2) combating crime problems and trends, 3) addressing traffic, parking and quality of life issues, 4) deterring crimes through proactive policing, 5) organizing crime prevention programs and events, 6) conducting criminal investigations, 7) investigating internal complaints, 8) hiring and background investigations, 9) in-service, supervisory, tactical and state mandatory training of personnel, 10) maintaining state professional accreditation standards, 11) police public record requests, 12) service of court subpoenas for officers, 13) property and evidence functions, 14) fleet services, 15) uniforms and equipment maintenance and calibration, 16) asset forfeiture funds 17) federal and local grants, 18) the computer aided dispatch system, records management system, FDLE/ NCIC/ FCIC/ DAVID system, Code Red Emergency Notification system, Crime Reports system, and the in-car laptop program, 19) administrative functions, payroll, billing and extra duty details, 20) support for Parks and Recreation, Tourism, and Public Works Departments, 21) liaison, cooperation and mutual aid with the State Attorney's Office, federal, state, and local law enforcement agencies and 22) the Red Light Camera Safety Program. Additional responsibilities include the oversight, maintenance, and enforcement of the Town's parking operations and emergency management services.

Fiscal Year 12/13 Accomplishments:

- Increased crime prevention/public safety awareness activities and initiatives to 60 events in 2012 from 45 events in 2011.
- Reduced overall crime by 8.7% (2011 to 2012). Increased crime clearance rate from 13.1% in 2011 to 21.6% in 2012.
- Effectively increased enforcement and addressed quality of life issues (145 arrests, 9,073 parking citations, 5,002 traffic citations, 4,142 traffic warnings, 104 code violations in 2011 to 219 arrests, 15,400 parking citations, 4,879 traffic citations, 4,938 traffic warnings, 78 code violations in 2012).
- Finalized new Collective Bargaining Agreement with the Fraternal Order of Police (FOP).
- Completed Phase 111 of the vehicle replacement program to replace aged vehicles with an average of 75,000 miles. Purchased a 2013 Polaris beach vehicle and 2013 Ford Explorer all-wheel drive for beach patrol and emergency operations.
- Departmental personnel were recognized with seven nominations for Miami-Dade County Law Enforcement Officer of the Year Awards, a Miami-Dade Association of Chiefs of Police Officer of the Month, a Rotary Club Officer of the Year Award, and selection and graduation of a Lieutenant from the FBI National Academy.

- Successful implementation of a Feral Cat Neuter/Spay Program. 120 cats were trapped, spayed or neutered in 2012.
- Updated the Town Emergency Operation Plan (EOP) and added a minor incident management addendum.
- Settled ongoing personnel lawsuit from 2007.
- Partnered with other Town departments to install new signage and entranceways to deter crime.
- Awarded Law Enforcement Re-Accreditation in October 2012
- Added two police officers to the Reserve Program.
- Equipped and trained all police officers with new firearms, holsters, and light attachments.
- Hired and trained a new Communications Operator to complete full staffing of Communications Unit.
- Graduated a new police officer from the police academy to complete full staffing of police officers.
- Trained all police officers as certified 911 Communications Operators as backups for dispatch.

Issues:

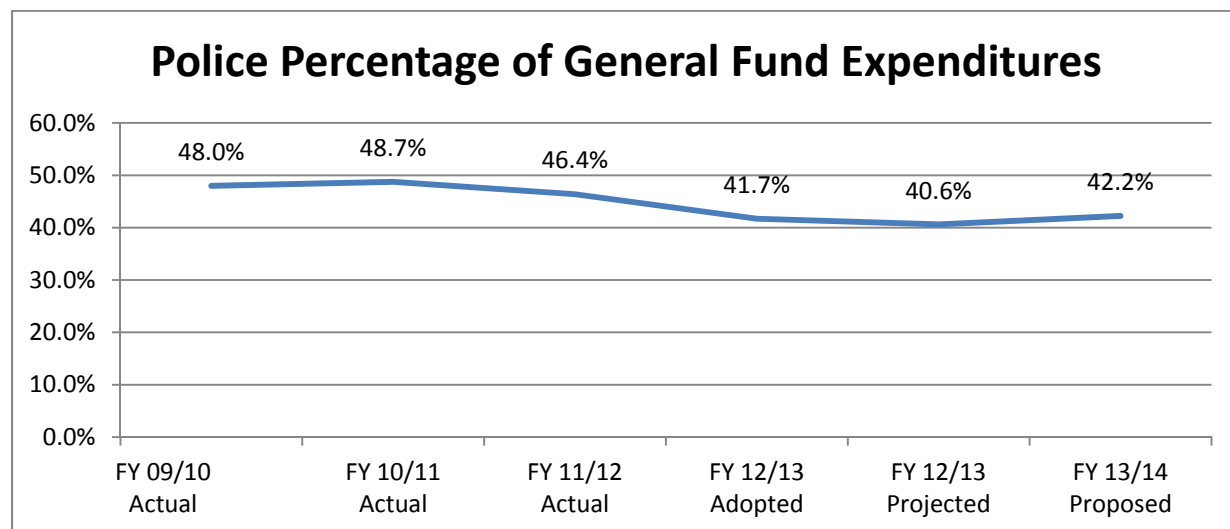
- Negotiate new Collective Bargaining Contract with the Fraternal Order of Police (FOP).
- Implement Automatic License Plate Reader System as a crime prevention tool.
- Lieutenants' salary compressed with sergeants' salary.
- Lack of up to date payroll system.
- Lack of parking and enforcement concerns in the business district.
- Increased traffic due to new hotel and construction projects
- Implement County automated arrest report system that will interface with the Police Department's record management system.

Fiscal Year 13/14 Primary Objectives:

- Implement new crime prevention initiatives including surveillance cameras.
- Train and develop progressive leaders in the Police Department.
- Update physical interior of the police station.
- Renewal of debris removal and debris monitoring contracts.
- Renewal of Mutual aid Agreements with local municipalities.

The FY 13/14 Proposed Budget funds a Neighborhood Resource Officer as a crime deterrent initiative in the residential neighborhoods. A Public Service Aide is also funded to assist in crime deterrent initiatives, other details to support police officers and to provide administrative support for the amended Red Light Camera law that takes effect in July 2013.

The chart below represents the expenditures associated with this Department's activities in the General Fund as a percentage of total General Fund expenditures. The percentage declines in FY 11/12 through FY 12/13, but is projected to slightly increase in FY 13/14 mainly from additional staffing for crime deterrent initiatives and implementing the amended Red Light Camera law. The new Red Light Camera hearing process costs are expected to be offset by additional fine revenues generated.



General Fund revenues associated with the Public Safety Department include parking and traffic violations of \$185,890, municipal parking fund transfer of \$70,955 and red light camera enforcement of \$458,000. These four revenues total \$714,845 or 15% of Police costs in the General Fund.

Personnel Complement:

Position Title	Funded FY 12/13			Proposed FY 13/14		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Police Chief	1			1		
Lieutenants	1.50			1.50		
Public Service Aides	1			2		
Executive Assistant to the Chief*	.75			.75		
Neighborhood Resource Officer				1		
Communications Operators	4			4		
Patrol Officers	16			16		
Detectives	3			3		
Police Sergeants	5			5		
Total	32.25	0	0	34.25	0	0

*Note: Includes General Fund positions or apportionment only.

Public Safety Department Expenditures

Line Item Prefix: 001-3000-521:-		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	2,194,259	2,144,959	2,202,762	2,234,718	2,243,436	2,384,163
1230	Regular Salaries -Settlement					72,875	64,945
1310	Other Salaries		1,316		21,750	21,750	22,250
1410	Overtime	192,835	153,220	158,803	180,000	180,000	180,000
1510	Special pay	70,646	86,681	83,275	84,500	84,500	84,500
1520	Extra Duty Pay		76,458	139,619	51,000	76,000	75,000
2110	Payroll Taxes	182,814	184,467	191,556	196,756	202,998	215,031
2210	Retirement Contribution	385,630	453,978	327,279	387,469	387,469	448,963
2310	Life & Health Insurance	251,239	245,143	265,236	291,444	297,106	336,121
2410	Workers Compensation	58,756	64,231	77,131	90,561	93,704	106,199
TOTAL	PERSONNEL EXPENSES	3,336,178	3,410,453	3,445,661	3,538,198	3,659,838	3,917,173
3110	Professional Services	11,752	10,825	9,870	10,000	15,000	15,000
3111	Lawsuits and Prosecutions - Red Light		34,077				48,000
3112	Physical Examinations	4,328	7,687	1,728	9,000	9,000	9,000
3410	Other Contractual Services	6,479	6,464	6,472	6,000	6,000	7,300
4110	Telecommunications	2,314	2,084	1,638	1,580	1,580	1,920
4111	Postage	472	997	709	1,000	1,000	1,000
4112	Mobile Phone Allowance		750	3,120	4,680	4,680	6,120
4402	Building Rental/Leasing	3,850	2,100				
4403	Equipment/Vehicle Leasing*	6,247	4,365	12,590	134,226	5,068	8,528
4510	Property and Liability Insurance	38,996	29,203	34,877	57,912	57,912	61,302
4601	Maintenance Service/Repair Contracts	11,747	21,620	23,460	22,860	22,860	23,160
4603	Equipment Maintenance	1,079	8,434	11,939	8,900	8,900	11,950
4611	Miscellaneous Maintenance	697	97	20			
4612	Vehicle Maintenance	23,336	16,521	9,837	20,000	20,000	20,000
4810	Promotional Activities	285	1,978	3,381	5,000	5,000	6,000
4911	Other Current Charges	9,328	196,784	214,434	285,530	285,530	287,030
5110	Office Supplies	5,375	6,867	4,726	5,000	5,000	5,000
5214	Uniforms	3,762	11,879	11,107	10,000	10,000	12,000
5215	Uniform Allowance	6,000	6,000	6,000	4,800	4,800	6,000
5216	Gasoline	90,505	114,547	108,716	104,000	104,000	114,400
5217	K-9 Allowance	1,200	1,200	600			
5290	Miscellaneous Operating Supplies	16,076	13,703	18,924	23,000	19,300	23,000
5410	Subscriptions and Memberships	1,919	2,228	2,454	2,525	2,525	3,000
5420	Conferences and Seminars	9,367	4,190	11,474	9,180	9,180	17,590
TOTAL	OPERATING EXPENSES	255,114	504,600	498,076	725,193	597,335	687,300
6310	Improvements other than Building						6,640
6410	Machinery and Equipment	13,472	9,254	453,144		159,157	
TOTAL	CAPITAL OUTLAY	13,472	9,254	453,144	0	159,157	6,640
7110	Principal Capital Lease			72,945		123,382	148,382
7210	Interest Capital Lease			4,754		5,776	7,276
7310	Capital Lease Service Costs			5,000			
TOTAL	DEBT SERVICE	0		82,699	0	129,158	155,658
TOTAL	NON-OPERATING EXPENSES	0					
TOTAL	Department Total	3,604,764	3,924,307	4,479,580	4,263,391	4,545,488	4,766,771

* For FY 2014: Vehicle lease program to replace high mileage fleet reclassified as Capital Lease.

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2410	\$48,765	Net increase from Fraternal Order of Police Collective Bargaining Agreement
1210:2410	\$72,875	Increase from Davis settlement agreement
6410	\$159,157	Police vehicles replacement program Phase III and balance of Phase II

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210:2410	\$149,485	Net increase from Fraternal Order of Police Collective Bargaining Agreement
1210:2410	\$107,850	Neighborhood Resource Officer and Public Service Aide program modification
3110	\$48,000	Red Light Camera Town Hearings
4403	\$3,460	Vehicle replacement program lease reclassified to capital lease in FY 13/14
5216	\$10,400	Projected increase in fuel costs
4603	\$3,050	Equipment maintenance costs increase
5290	\$3,700	Projected cost increases
6310	\$6,640	Replacement of flooring program modification
6410	(\$159,157)	No machinery/equipment purchases in FY 13/14
7110:7210	\$26,500	Phase III vehicle replacement program capital lease payments

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Neighborhood Resource Officer

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$ 70,850

Justification and Description

The Department is requesting to add one police officer to the FY 13/14 budget. This police officer will be assigned as a Neighborhood Resource Officer in the residential neighborhoods. The NRO's responsibilities and duties are to provide crime deterrent services and programs to the residents of Surfside through proactive patrol, outreach initiatives, crime reduction programs, and informative lectures. These services will not only assist in the suppression of crime in the residential neighborhoods but also minimize the fear and negative perception associated with crime through a working partnership between the police and the community. The NRO will be deployed not only in a car but also on a bicycle or Segway during days and times to best increase interaction and customer service to the residents and to address quality of life issues.

Alternative/Adverse Impacts if not funded:

The Department did have a one full time NRO in the past but due to budget cuts the position was eliminated. The program was successful and appreciated by the public. At times there are complaints of a lack of police presence or crime problems in the residential neighborhoods. This new position will address those concerns.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521-1210:2510	Personnel Expenses	\$70,850

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Public Service Aide

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$ 37,000

Justification and Description

The Department is requesting to add one Public Service Aide to the FY 13/14 budget. This PSA will be assigned to patrol in the residential neighborhoods as a crime deterrent as well as to be deployed to cover assignments such as park, school bus, and traffic details freeing up police officers for proactive patrol operations. The PSA can be assigned to enforce quality of life issues in the residential neighborhoods and on the beach. The PSA will also be responsible for the new administrative duties mandated by the amended Red Light Camera law that takes effect on July 1, 2013. Those duties include acting as the administrative clerk during the appeal hearings and managing the files and notifications for the new procedure. These responsibilities will require about half the PSA's work week.

Alternative/Adverse Impacts if not funded:

The Department did have three PSAs but due to budget cuts several years ago two positions were eliminated. The starting salary for a Public Service Aide is \$28,591. With benefits the total cost is \$37,000 for the position. A part time position is necessitated to manage the administrative duties and weekly appeal hearings for the Red Light Camera Safety Program that are expected to begin in September 2013. These duties can be managed by the PSA position as well adding an increased presence in the community. The PSA can also be assigned to non-law enforcement details allowing police officers more patrol time to deter crime and protect the community.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521-1210:2510	Personnel Expenses	\$37,000

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Replace Flooring

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$6,640

Justification and Description

The flooring in the Police Department is need of replacement. The square footage is 1850 feet for the first floor.

Alternative/Adverse Impacts if not funded:

The flooring is original, stained, damaged, and is heavily traversed. New flooring will result in a better more professional image.

Required Resources

Line item	Title or Description of request	Cost
	Flooring for first floor of Police Department	\$6,640

Public Works Department

Services, Functions, and Activities:

The Public Works Department provides for the effective management and maintenance of the Town's roadways, infrastructure systems, and buildings as well as the management and supervision of the solid waste collection operation and the storm water, water/sewer utilities. The Department has direct responsibility for several allocation centers and has several divisions. The divisions include: administration, public works, solid waste, water and sewer, and storm water. The department meets its responsibilities through specialized divisions that correspond to these areas.

- **Administration Division:** The Public Works Director is responsible for all administrative activity for the Department. This division includes management of all the day-to-day field operations, personnel management, Departmental records management, agenda preparation, research, customer service and all related managerial responsibilities.
- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. Examples of current year projects include: storm water drainage improvement, water system replacement, and sewer system rehabilitation. Responsibility for the management of the related contracts rests with the Public Works Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for all general maintenance to Town property including: buildings, equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Solid Waste Division:** The Public Works Department is responsible for garbage and yard waste and recycling collection and disposal services for 1,200 residential accounts and 130 commercial accounts. Funding for this division is found within the Solid Waste tab of this document.
- **Storm Water Division:** The Public Works Department is responsible for planning and management of all improvements and maintenance related to the storm water infrastructure system and works in conjunction with the water and sewer division. Further information about those operations and budget is found in the Storm water tab of this document.
- **Street Maintenance:** Maintenance of roadways, road way cleaning, coordination with other departments regarding community bus schedules, and roadway hazards is the

responsibility of this Department. Expenditure directly related to street operations are found within this section and can be identified either by title or by the presence of “541” in the line coding.

- **Water and Sewer Division:** This division provides planning, maintenance and repair of water supply and sanitary sewer systems pipelines, valves, manholes, and hydrants along with maintenance and monitoring of sanitary and storm sewer pump stations. This division is also responsible for reading meters and coordination with the billing function (supervised by the Finance Department). Additional information about this division is found in the “Water/Sewer” tab of this document.

FY 12/13 Accomplishments:

- Successfully completed Town-wide water/sewer/storm-water drainage project.
- Successfully completed the replacement and installation of a microwave readable water meter reading system Town wide.
- Repaired several miles of broken or damaged curbing.
- Replaced Town of Surfside entrance signs.
- Repaved several miles of roadway
- Landscaped street ends.
- Installed three new bus shelters.

FY 13/14 Primary Objectives:

- Complete the Harding Avenue Streetscape project in an efficient and timely manner.
- Complete the 95th Street End project in an efficient and timely manner.
- Complete other Town-wide beautification projects.
- Monitor the 23 million dollar water/sewer/storm infrastructure rehabilitation project keeping within spec, and timely completion.
- Follow up and ensure that sidewalk corridor is safe and in tact as well as the installation of the new bus stops.

Revenues come to the General Fund as a result of three enterprise funds managed by the Public Works Department. Total FY 13/14 revenues for these transfers is \$191,933.

Personnel Complement: The table below represents the positions associated with operations budgeted in this fund (General Fund). Position information related to Solid Waste Collection, Stormwater Management, and Water/Sewer operations is found under the corresponding tabs within this document. The FY 13/14 Proposed Budget includes an allocation of forty percent (40%) of the Capital Improvement Projects Manager's position for the Harding Avenue Streetscape and 95th Street End public works projects.

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Director of Public Works	0.25			0.25		
Laborer (CITT - MOE)	1			1		
Mechanic	1			1		
Maintenance Worker*	3			2		
Customer Service Rep				1		
General Service Worker	1			1		
Capital Improvement Project Manager**				.40		
Total	6.25	0	0	6.65	0	0

*In FY 12/13 at mid-year one Maintenance Worker position was reclassified to a Customer Service Representative to provide administrative assistance to the Public Works Department.

**In FY 13/14 forty percent (40%) of the Capital Improvement Project Manager position is allocated to the Public Works Department.

Public Works Department Expenditures

Line Item Prefix: 001-5000-539 (unless noted):		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	171,963	180,624	201,424	244,132	252,324	277,680
541-1210	Road's Regular Salaries	20,300	22,328	25,947	28,591	29,378	28,591
1410	Overtime	10,288	10,683	11,815	10,000	10,000	10,000
541-1410	Road's Overtime	538	657	740	700	700	700
1510	Special pay	5,429	8,243	5,696	4,500	4,500	6,780
541-1510	Road's Special Pay		1,000	1,000	1,000	1,000	1,000
2110	Payroll Taxes	13,772	14,641	16,204	18,693	19,320	22,526
541-2110	Road's Payroll Taxes	1,583	1,806	2,073	2,264	2,324	2,317
2210	Retirement Contribution	18,600	16,551	17,491	16,890	16,890	20,592
541-2210	Road's Retirement Contribution		2,018	1,413	1,420	1,420	1,947
2310	Life & Health Insurance	22,331	34,807	39,980	53,020	53,020	63,085
541-2310	Road's Life & Health Insurance	4,800	5,031	5,301	6,080	6,080	6,285
2410	Workers Compensation	8,994	9,523	12,212	16,228	16,228	17,671
541-2410	Road's Workers Compensation	1,655	1,865	2,017	2,785	2,785	3,258
TOTAL	PERSONNEL EXPENSES	280,253	309,777	343,313	406,301	415,969	462,434
3110	Professional Services	91,647	84,088	81,799	90,000	90,000	95,000
3112	Physical Examinations		246	466	250	250	250
3410	Other Contractual Services	212	8,933	1,250	5,000	5,000	15,656
3411	Nuisance Abatement			5,393	10,000	10,000	10,000
4009	Car Allowance	750	1,438	1,500	1,500	1,500	1,500
4110	Telecommunications	2,720	1,142	813	1,500	1,500	1,500
4111	Postage	139			100	100	100
4310	Electricity	34,057	46,424	36,971	45,980	45,980	45,980
541-4310	Roadway Electricity	35,261	29,114	33,708	41,600	41,600	41,600
4311	Water and Sewer	31,543	25,625	25,781	25,625	25,625	25,800
4403	Equipment/Vehicle Leasing	2,823	2,725		3,348	3,348	3,348
4510	Property and Liability Insurance	26,402	20,416	24,484	32,943	32,943	30,246
4601	Maintenance Service/Repair Contracts	6,773	6,601	10,474	12,600	12,600	22,300
4602	Building Maintenance	53,747	44,408	53,805	44,000	41,002	44,000
4603	Equipment Maintenance	7,182	429	7,069	7,500	7,500	7,500
4604	Grounds Maintenance	73,621	72,412	164,768	55,000	205,290	205,560
4611	Miscellaneous Maintenance		3,675	16,452	13,000	13,000	24,750
4612	Vehicle Maintenance	10,327	10,916	9,875	11,000	11,000	11,000
4911	Other Current Charges	0	1,539	1,635	2,100	2,100	2,100
5110	Office Supplies	710	434	395	1,000	1,000	1,000
5210	Property and Maintenance	22,577	34,591	35,331	35,000	35,000	35,000
5214	Uniforms	4,987	5,462	5,451	7,500	7,500	7,500
5216	Gasoline	6,301	7,573	8,707	15,000	15,000	15,000
5290	Miscellaneous Operating Supplies	1,121	1,193	3,564	6,900	6,900	6,900
5310	Road Materials	1,163	1,483	120	5,000	5,000	5,000
5410	Subscriptions and Memberships	491		425	600	600	600
5420	Conferences and Seminars	835	245		1,500	1,500	1,500
TOTAL	OPERATING EXPENSES	415,389	411,112	530,236	475,546	622,838	660,690
6310	Improvements other than Building			4,615			
6410	Machinery and Equipment			8,280		5,996	
TOTAL	CAPITAL OUTLAY	0	0	12,895	0	5,996	0
TOTAL	Department Total	695,642	720,889	886,444	881,847	1,044,803	1,123,124

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2410	\$9,668	Merit pay allocation
4604	\$150,290	Grounds maintenance/landscaping mid-year adjustment to contractual amount
6410	\$5,996	Exhaust fans; automatic door operators (ADA)

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210:2410	\$46,465	Capital Improvement Project Manager position partial allocation
3110	\$5,000	Planning - residential entrance sign design features
4510	\$6,589	Increased costs for insurances: liability, flood, fire, property, etc
4601	\$10,656	Janitorial services
4611	\$11,750	Dog park & community garden; bike racks; recycling containers

Parks and Recreation Department

Mission Statement:

Provide recreational and leisure opportunities to build a strong sense of community while increasing the social, cultural and physical well-being of the residents and to be innovative in the programming needs of the community.

Services, Functions, and Activities:

The Parks and Recreation Department provides for the planning, supervision, maintenance and development of parks, park facilities, recreational programming, and numerous special events while balancing those needs with available resources. The goal of the Department is to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time through the development of diverse offerings in a safe, attractive and well maintained environment.

To accomplish the park related goals, the Department offers a variety of well-maintained park facilities (active recreation, passive recreation, and aquatic opportunities). To accomplish the community related goals, the Department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreation related goals, the Department continues offering diverse programming for all ages and abilities. The new Community Center operates on a year round basis and provides quality programming and activities to all segments of the community.

Fiscal Year 12/13 Accomplishments:

- Successfully staffed, operated and provided programming for the second year operations of the new Community Center.
- Developed and implemented twenty (20) new programs to include Senior, Teen, Aquatic and Cultural Events.
- Worked in conjunction with the Public Works Department to provide a year round expanded beach/dune maintenance program.
- Worked in conjunction with the Public Works Department to maintain a Town-wide landscape maintenance program implemented by a new contractor.
- In cooperation with Miami Dade County and the Florida Department of Environmental Protection (DEP), helped in the negotiation of a written agreement with Miami Dade County for the maintenance and management of the beach. Continue to follow this to completion.
- Renovated with Public Works the existing lifeguard tower.
- Hit the 50,000 visitor mark to the community center in early March 2013.
- Implemented standard operating procedures completed in FY 11/12.
- Successfully worked with the new concession vendor (Shaka Jons) to provide concession at the community center.
- Submitted a proposal through the Florida Recreation and Parks Association (FRPA) for the 2012 Agency Excellence Award.

- Successfully implemented the operations of the summer camp for the second year in the new Community Center.
- Show cased the Community Center in the FRPA annual facilities show case for the State of Florida
- Show cased the Community Center in the League of Cities community additions show case.
- Staffed eleven meetings of the Parks and Recreation Committee.
- Developed a five year capital plan with the Parks and Recreation Committee's input to include the Department's top seven priorities.
- Developed the web page for the Parks and Recreation Department to be displayed on the new Town Web Site.
- Provided a vendor to do repairs and maintenance work on the water playground equipment at the community center.
- Implemented the start of an Anti Bully Program that was introduced by the Town Commission as a resolution.
- Developed an electronic bi-weekly newsletter for the Parks and Recreation Department.
- Replaced the old grass field at 96th street Park with Bermuda Sports Turf.
- Assisted Public Works in the negotiations of a new Shuttle Bus agreement that included the replace of the seven year old Shuttle Bus.
- Provided First Responder Training for full time Aquatic staff.
- Applied and received a grant from the League of Cities for staff safety training and facility safety upgrades.

Fiscal Year 13/14 Primary Objectives:

- Start the accreditation process for the Parks and Recreation Department. This approval process could take up to two years.
- Begin implementing the Parks and Recreation five year capital plan subject to policy direction from the Town Commission.
- Update all existing Community Center contract agreements and put in place any contract agreements that maybe necessary for the centers future operations.
- Assist in the preparation and planning for the possible addition of a second story for the community center.

For FY 13/14 revenues for the General Fund associated with Parks and Recreation programming and services total \$236,950 or 13.79 percent of the Parks and Recreation Department operating budget. Revenue from food and room tax in the amount of \$486,209 is also projected to be included from the Town's 66 percent share of this revenue thereby reducing the cost of the Parks and Recreation programs to \$995,057 including all non ad valorem revenue sources.

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Parks & Recreation Director	1			1		
Parks & Rec. Supervisor	1			1		
Beach & Aquatics Supervisor (Recreation Coordinator Aquatics 11/12)	1			1		
Parks & Recreation Clerk	1			1		
Lifeguards (beach & pool)	3			3		
Lifeguards Temp (beach & Pool) *			6			8
Lifeguards Part Time**		5			10	
Parks & Recreation Custodian	1	1			1	
Park Attendants		1			1	
Program & Events Coordinator	1			1		
Recreation Leaders	1	5		2	5	
Camp Counselors ***			19			19
Total	10	12	25	10	17	27

*Temporary lifeguard positions consist of 8 positions for 10 weeks for increased summer time programming and hours of operation during the summer months.

**Part Time Lifeguards proposed for FY 13/14 are based on a total number of hours equal to the FY 12/13 part timers. The increase in staff numbers is to cover part time hours and to avoid any penalties that may occur due to the affordable care act beginning in 2014.

***Camp Counselor positions consist of 14 positions for 10 weeks for Summer Camp and 5 positions for 2 weeks for Winter Camp.

Parks and Recreation Department Expenditures

Line Item Prefix: 001-6000-572-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	314,890	335,720	692,370	661,533	676,593	674,199
1310	Other Salaries - Includes Seasonal	70,380	152,658	2,379	139,555	139,555	139,882
1410	Overtime	7,850	13,884	9,101	13,000	13,000	13,000
1510	Special pay	1,781	7,421	5,754	7,000	7,000	4,500
2110	Payroll Taxes	29,328	37,770	52,716	62,813	63,965	63,616
2210	Retirement Contribution	32,850	25,652	31,676	25,938	25,938	26,521
2310	Life & Health Insurance	43,566	54,607	75,412	92,698	92,698	111,595
2410	Workers Compensation	9,392	16,564	24,840	31,389	31,389	38,788
TOTAL	PERSONNEL EXPENSES	510,038	644,276	894,248	1,033,927	1,050,138	1,072,101
3112	Physical Examinations	1,801	8,243	3,789	1,725	1,725	2,750
3410	Other Contractual Services	61,876	51,871	46,274	69,715	69,715	69,500
4110	Telecommunications	3,042	3,697	3,826	5,100	5,100	5,400
4111	Postage	226	111	64	100	100	
4310	Electricity	13,133	28,297	43,266	56,120	56,120	54,500
4311	Water and Sewer	19,765	20,279	25,313	27,600	27,600	27,600
4312	Natural Gas Service		1,069	22,223	29,400	29,400	27,000
4402	Building Rental/Leasing	35,446	38,741	9,468	7,200	7,200	
4403	Equipment/Vehicle Leasing		2,775				
4510	Property and Liability Insurance	6,792	13,014	14,753	25,608	25,608	27,840
4601	Maintenance Service/Repair Contracts	4,843	4,010	12,660	19,630	19,630	22,030
4602	Building Maintenance	6,432	17,988	51,887	47,000	47,000	52,000
4603	Equipment Maintenance	917	8,396	6,331	9,000	9,000	9,000
4604	Grounds Maintenance	30,424	21,922	107,116	39,800	135,966	138,920
4611	Miscellaneous Maintenance		2,422	3,223	5,000	5,000	5,000
4612	Vehicle Maintenance						2,200
4810	Promotional Activities	62,712	73,431	77,374	81,325	81,325	81,235
4911	Other Current Charges	45,459	40,413	35,879	43,748	43,748	70,000
5110	Office Supplies	2,881	4,370	6,811	5,150	5,150	5,150
5213	Landscape Improvements			56,610	2,970	8,986	5,750
5214	Uniforms	3,845	4,588	4,831	4,950	4,950	4,950
5216	Gasoline	2,511	3,225	2,560	3,890	3,890	3,590
5290	Miscellaneous Operating Supplies	11,296	26,067	12,978	14,500	14,500	14,500
5420	Conferences and Seminars	1,474	2,605	3,610	5,200	5,200	5,200
TOTAL	OPERATING EXPENSES	314,874	377,534	550,846	504,731	606,913	634,115
6410	Machinery and Equipment	17,032	64,163	40,735		4,139	12,000
TOTAL	CAPITAL OUTLAY	17,032	64,163	40,735	0	4,139	12,000
TOTAL	Department Total	841,943	1,085,973	1,485,829	1,538,658	1,661,190	1,718,216

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2410	\$16,211	Merit pay allocation; increase from Recreation Leader position to full-time
4604	\$96,166	Grounds maintenance/landscaping mid-year adjustment to contractual amount
5213	\$6,016	Increase for unanticipated additional landscape improvements
6410	\$4,139	Playground equipment for Tot Lot

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210:2410	\$18,897	Increase from employee coverage elections; worker's compensation
4402	(\$7,200)	No anticipated storage rentals
4612	\$2,200	Estimated routine vehicle maintenance
6410	\$12,000	Outdoor fitness equipment program modification

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Community Center Outdoor Fitness Equipment

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation	Parks and Recreation	General	4	\$12,000

Justification and Description

To provide outdoor fitness equipment at the community center. Three types of equipment will be selected to include upper body, legs, and core workouts. Outdoor fitness equipment will provide residents who visit the community center/pool to workout in an outdoor setting. Outdoor fitness equipment would improve the overall experience to the community center by providing outdoor workout opportunities.

Alternative/Adverse Impacts if not funded:

Residents will not have the opportunity to use fitness equipment when visiting the community center.

Required Resources

Line item	Title or Description of request	Cost
001-6000-572-6410	Outdoor Fitness Equipment	\$12,000

Tourism, Economic Development & Community Services Department

Mission Statement:

- Improve the economic health and viability of the Surfside Business District by functioning as a catalyst, partner, advisor and advocate on initiatives.
- Enhance the quality of life for residents through community based services and involvement with public-private cooperative ventures.

Services, Functions, and Activities:

The Tourism, Economic Development and Community Services (TEDACS) Department in the General Fund is distinct from the Tourist Bureau Resort Tax Fund which can be found later in this budget book under its own tab. This hybrid department evolved from the creation of the Downtown Vision Advisory Committee (DVAC) and the need to quantify the duties and responsibilities that the Tourist Bureau Director was undertaking that were not directly related to the duties and responsibilities of the Tourist Bureau Resort Tax Fund

Responding to the need to reinvigorate Surfside's downtown as the social, cultural and economic center of the Town, DVAC was created to identify a vision for the business district and propose initiatives that would support a thriving downtown. Additional tax revenue from a reinvigorated downtown, including increases in the Tourist Resort Tax, adds to the Town's tax base and helps alleviate the ad valorem (property) tax burden on residents. It can also enhance the quality of life for Surfside's residents and improve the visitor experience.

The focus is on creating a sense of place that encourages business retention, and economic development, while retaining and enhancing the characteristics that attract residents and visitors. There is a desire to create a more pedestrian friendly downtown with mixed-use commercial buildings. Due to unprecedented changes such as new hotels and the expansion of Bal Harbour Shops, the necessity for a shared vision and plan for the downtown district is a critical initiative. A concerted effort is needed to reflect the realities of both internal and external changes.

The Town Commission authorized the retention of Redevelopment Management Associates at the January 15, 2013 meeting for the creation and implementation of an organizational plan for a Business Improvement District (BID). A BID would provide a needed partner on the numerous revitalization efforts occurring and earmarked for downtown. There are various projected FY 13/14 Primary Objectives, under both TEDACS and the Tourist Bureau portions of the FY 13/14 Budget, that relate to the downtown district. These initiatives could be enhanced both in scope and financially by a BID if formed. Often many of these objectives cross into the Tourist Bureau area of responsibility. These are listed under the Tourist Bureau section of the budget due to Tourist Board approval and/or for budgetary alignment.

Many community initiatives, due to their complexity or uniqueness, lack an obvious alignment with existing Town departments. The TEDACS Director, as the Town Manager designee, manages the process for these initiatives from inception through completion. Programs from this arena, and from DVAC, are accomplished via the following avenues: completing the task within the Department; initiating the process and then assigning to another department for assistance and/or acting as a liaison between the initiative and another department. The process often involves the creation or amending of ordinances, resolutions, formal agreements/contracts and memoranda of understanding.

Since the beginning of Fiscal Year 12/13 this department has included a Web and Special Projects Coordinator to oversee the development and content management of the Town's new website as a primary duty. This position also plans, prepares and develops information to enhance the Town's communication platforms as well as implements and manages a variety of special projects and programs.

Fiscal Year 12/13 Accomplishments:

Business District:

- Coordinated monthly DVAC Meetings and Sub-Committee Meetings
- Addressed and coordinated the Business Improvement District process
- Conducted a survey of businesses regarding DVAC/events
- Addressed and coordinated the Downtown Streetscape Improvements process
- Produced marketing collateral for business district
- Started a Façade Improvement Initiative
- Coordinated to completion a Parking Structure Feasibility Study
- Coordinated the installation of an Electric Car Charging Station
- Brought the Sidewalk Café Ordinance process through to implementation
- Coordinated the Surfside businesses applications for the Mom & Pop Grants
- Promoted Small Business Day
- Created and maintain It Happens on Harding in the monthly Gazette
- Conducted extensive outreach to downtown businesses
- Completed to installation vacant window coverings
- Assisted the Surfside Business Association on their events and promotions
- Coordinated with Code Compliance on matters relating to downtown business
- Assisted in the review and revision of the Town's Sign Code Ordinance

Community:

- Completion and maintenance of new website and capabilities components
- Information management within the Gazette, through deliveries, flyers, e-blasts and press releases
- Technology and Communications Committee Staff Member
- Continued uniform branding of Town printed material
- Creation of a dog park
- Deco Bikes coordination of new stations and/or with Surf-Bal-Bay
- Increased community programming and volunteer participation:
 - Jewish Community Service
 - Ruth K Broad Art Auction
 - Tax Assistance Program
 - Endlessly Organic Produce delivery liaison
 - Community Garden liaison
 - H.O.P.E Clothing Drive coordination
- Feral Cat Grant coordination

- Completed student scholarship application and award process
- Completed student recognition process

Fiscal Year 13/14 Primary Objectives:

Business District:

- Coordinate monthly DVAC meetings
- Business Improvement District liaison
- Identify opportunities from association memberships, conventions and trade shows leveraging partnership opportunities
- Coordinate Downtown Streetscape
- Revisit and strengthen the Newsrack Ordinance
- Produce marketing collateral for business district
- Implement the Façade Improvement Initiative
- Coordinate initiatives resulting from the Parking Structure Feasibility Study
- Oversee the first application process related to the Sidewalk Café Ordinance process through to implementation
- Coordinate the Surfside businesses applications for the Mom & Pop Grants
- Promote Small Business Day
- Enhance It Happens on Harding in the monthly Gazette
- Modify Tourist Bureau monthly eblast to incorporate downtown initiatives
- Continue extensive outreach to downtown businesses
- Coordinate vacant window coverings process
- Revisit Downtown Dialogues monthly meetings downtown
- Assist the Surfside Business Association on their events and promotions
- Coordinate with Code Compliance on matters relating to downtown business
- Address the Sign Code Ordinance
- Address downtown business storefront lighting

Community:

- Maintain and enhance the website and capabilities components including online bill pay, video indexing and archiving, iworks interface, and additional CRM functionalities
- Increase subscribership to website functions
- Address mobile adaptation of Town website
- Develop and implement new apps for the Town
- Investigate new software to assist with communications
- Information management within the Gazette, through deliveries, flyers, e-blasts and press releases
- Develop a social media communications platform upon Town Commission approval
- Continue uniform branding of Town printed material
- Dog park non-profit liaison

- Deco Bikes liaison
- Feral Cat Grant coordination
- Community Garden non-profit liaison
- Revisit and strengthen the Film Ordinance

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
TEDACS Director*	.66			.66		
Web & Special Projects Coordinator*	.66			.66		
Total	1.32			1.32		

*The balance of these full time positions (.34 FTEs) is funded in the Tourist Resort Fund.

Tourism Services Department

Line Item prefix: 001-6600-552-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	46,111	40,666	55,868	75,162	83,194	81,432
1410	Overtime	0	1358	736	1,000	1,000	1,000
1510	Special Pay	26	211				
2110	Payroll Taxes	3,408	3,041	4,319	5,826	6,441	6,306
2210	Retirement Contribution	3,357	3,231	3,018	3,495	3,495	5,544
2310	Life & Health Insurance	5,409	4,375	4,440	8,596	9,494	8,922
2410	Workers Compensation	117	161	147	216	461	390
TOTAL	PERSONNEL EXPENSES	58,428	53,043	68,528	94,295	104,085	103,594
3210	Professional Services		3,004	15,671	26,400	26,400	13,200
4112	Mobile Phone Allowance			315		540	475
4810	Promotional Activities	19,847				3,000	2,500
4911	Other Current Charges						25,000
TOTAL	OPERATING EXPENSES	19,847	3,004	15,986	26,400	29,940	41,175
6410	Machinery and Equipment					1,208	
TOTAL	CAPITAL OUTLAY	0	0	0	0	1,208	0
TOTAL	Department Total	78,275	56,047	84,514	120,695	135,233	144,770

Beginning in FY 12/13, 66% of expenditures are allocated in this fund with the balance coming from Tourist Resort Fund. Prior years' allocation was 75%.

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2410	\$9,790	Cost adjustment web/special projects coordinator position
4810	\$3,000	Welcome Magazine onetime marketing allocation

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
3210	(\$13,200)	Decrease to branding (General Fund allocation 66%)
4911	\$25,000	Façade Initiative allocated to General Fund

Non-Departmental Allocation Center

Services, Functions, and Activities:

The Non-Departmental Allocation Center is a method to reflect those General Fund expenditures which are not otherwise classified or identifiable. It includes any interfund transfers out of the General Fund. There are no transfers out of the General Fund in FY 13/14.

This allocation center may include other centralized costs which are not easily distributed. In FY 13/14, for example, the portion of the Town's property and liability insurance to cover the Town Hall building is included in this allocation center rather than distributed across the departments within Town Hall.

Significant items funded here for FY 13/14 include \$175,000 allocated for a merit pool for general employees and phased implementation of the pay classification study; \$125,000 for FOP collective bargaining; and \$12,500 to provide Town senior residents bus service to Mount Sinai Medical Center. Other variance information may be found at the bottom of the allocation center's expenditure sheet.

There are no personnel associated with this allocation center, however, funding reserved for the merit pool, implementation of the classification study and collective bargaining appears in the regular salary line to identify it as a personnel expense.

Non Departmental Expenditures

Line Item Prefix: 001-7900-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object description						
590-1210	Regular Salaries				150,000	94,152	300,000
590-2210	Retirement Contribution					130,186	
590-2510	Unemployment Compensation	52,026	31,612	33,988	30,000	30,000	30,000
TOTAL	PERSONNEL EXPENSES	52,026	31,612	33,988	180,000	254,338	330,000
590-3110	Professional Services		6,976	17,500	15,000	15,000	15,000
590-3111	Lawsuits / Prosecutions (Extraordinary)	19,633		90,213	150,000	150,000	
590-3121	Lawsuits - Personnel					150,000	
590-4110	Telecommunications	17,303	20,770	41,352	9,000	42,594	42,356
590-4111	Postage	2,909		6,423	17,500	17,500	17,500
590-4403	Equipment/Vehicle Leasing	9,643	562	24,245	30,499	30,499	37,079
590-4510	Property and Liability Insurance	26,773	19,602	46,113	58,115	58,115	60,801
590-4601	Maintenance Service/Repair Contracts	18,019	7,254	6,619	6,400	6,400	7,400
590-4911	Other Current Charges	47,853	7,226	4,912	19,800	19,800	19,800
590-4913	Other Current Chgs - Senior Transportation						12,500
590-5110	Office Supplies	12,089	14,960	18,595	19,500	19,500	19,500
590-5290	Miscellaneous Operating Supplies	1,665	3,335	7,363	7,500	7,500	10,900
TOTAL	OPERATING EXPENSES	155,885	80,685	263,335	333,314	516,908	242,836
590-6220	Building - Town Hall		5,162				
590-6310	Improvements other than Building						
590-6410	Machinery and Equipment		8,364				
TOTAL	CAPITAL OUTLAY	0	13,526	0	0	0	0
590-8143	Transfer to Solid Waste Fund						
581-1300	Transfers to Library Fund						
581-9130	Transfers to Capital Projects Fund	5,024,959	139,660				
581-9140	Transfer to Water and Sewer Fund			26,512	0		
590-9910	Contingency / Return to Reserves						1,040,736
TOTAL	NON-OPERATING EXPENSES	5,024,959	139,660	26,512	0	0	1,040,736
TOTAL	Department Total	5,232,870	265,483	323,835	513,314	771,246	1,613,572

Major Variance from Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
590-1210	(\$55,848)	Allocation of merit pay adjustments to departments
590-2210	\$130,186	Davis case settlement
590-3121	\$150,000	Davis case settlement
590-4110	\$33,594	VOIP services network budget transferred from finance department

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Adopted

Code	Amount	Explanation of Variance
590-2210	\$205,848	Reserve for Merit Pool, Phased Implementation of Classification Study, FOP Collective Bargaining
590-4403	\$6,580	Full year printer lease
590-4913	\$12,500	Transportation to Mount Sinai Medical Center for seniors - program modification
590-5290	\$3,400	League of Cities Board meeting

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Bus Service to Mount Sinai Medical Center

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Non-Departmental		General Fund	1	\$12,500

Justification and Description

In response to the needs of an aging senior population in Surfside (25.2% of Town's population over age 65 and total approximately 1450 residents), an issue of medical care and transportation has been identified.

Staff has explored data and options through the Miami-Dade County Special Transportation Service (STS); Sunny Isles Beach bus service and Jewish Community Services (JCS). The possible association with JCS has been identified as the option most likely to benefit Surfside seniors.

JCS submitted two proposals for bus transportation (part-time/3 days; and fulltime 5 days) with costs of \$750 weekly/\$39,000 annually for part-time and \$1000 weekly/\$52,000 annually for fulltime.

Follow-up meetings with JCS has resulted in refinancing the approach to focus on identifying those who need the service and also, reduce costs to the Town. Currently, JCS and the Town have an MOU regarding the Surf-Bal-Bay Club that offers seniors services including a transportation component. A meeting with the JCS CEO (Fred Stock, Surfside resident) was productive and resulted in considering an approach that would specifically identify those needing transportation; coordinating the outreach and service through the Surf-Bal-Bay Club; structuring costs through a partnership of Club memberships; ability of seniors to contribute all or a portion; and a stipend from the Town. Initial discussions identified a maximum Town cost of \$12,500; however, it is unlikely costs would approach this ceiling. This possibly could be structured along the lines of the Library Card Reimbursement procedures. This program modification is being presented with the understanding that prior to implementation, the Town Commission will approve the program/expenditure through a resolution.

Alternative/Adverse Impacts if not funded:

The current medical transportation challenges of Surfside seniors will remain and will intensify as the number of seniors increases.

Required Resources

Line item	Title or Description of request	Cost
001-7900-590-4913	Bus Service to Mount Sinai Medical Center	\$12,500



Capital Projects Fund

The Town maintains a fund which is used to provide revenues and expenditures associated with capital purchases associated with general governmental projects. The projects are all capital items (not consumed during regular operations) that are used for general governmental purposes (not for use for a specific enterprise / utility or special revenue fund). The qualifying items are budgeted in this Capital Projects Fund.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history, and modifications to the programs.

A closely associated concept is the Capital Improvement Plan. The Capital Improvement Plan is a five year plan which shows capital purchases across all funds (not just general governmental in nature). The five year plan reflects all major projects occurring within the Town within the next five years and identifies the funding sources. Not all costs are direct Town costs. The projects may include, for example, funding from grant sources or partnership agreements.

Capital Projects Fund Summary FY 13/14

FY 12/13 Estimated

FY 12/13 Projected Revenues	575,400
Use of Assigned Fund Balance FY 12/13	72,067
Interfund transfer from Stormwater Fund	60,000
Estimated Expenditures & Encumbrances	(707,467)
Estimated FY 11/12 Year End Difference	<u>0</u>

Projected Assigned Fund Balance

Audited Assigned Fund Balance 9/30/2012	132,783
Estimated FY 12/13 Year End Difference	0
Use of Assigned Fund Balance FY 12/13	(72,067)
Projected Assigned Fund Balance 9/30/2013	<u>60,716</u>
Restricted Fund Balance - P&R CIP FY 13/14	<u>0</u>
Projected Assigned Fund Balance 9/30/2014	<u>60,716</u>

FY 13/14 Budget Summary

Adopted Revenues

Projected Available Assigned Fund Balance 10/1/2013	60,716
Appropriated Restricted Fund Balance FY 2014	0
Interest Earnings	0
Interfund transfer from Municipal Parking Fund	189,770
Capital Contributions from Developers	865,000
Total Revenue	<u>1,115,486</u>

Adopted Expenditures

Capital Outlay	804,770
Projected Restricted Fund Balance P&R CIP	250,000
Projected Assigned Fund Balance 9/30/2014	60,716
Total Expenditures	<u>1,115,486</u>

Capital Projects Fund

The Capital Projects Fund is a type of governmental fund. As such, it provides for projects which are not assignable to specific enterprise or special revenue funds. The fund provides a place to account for improvements which cannot be assigned (per above). An asset for these purposes is an item which is not generally consumed for operating purposes and which has an expected life of not less than three years.

Funding for capital project items generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from interest earnings or other permissible fund transfers. For FY 13/14, \$189,770 is being transferred from the Municipal Parking Fund into the Capital Projects Fund is to partially fund the Harding Avenue Streetscape project.

The Capital Projects Fund expenditures for FY 13/14 include three capital projects: planning and design for the Parks & Recreation capital improvement plan (\$100,000); an upgrade to the beach access point at 94th Street (\$15,000 provided by the Grand Beach Hotel developer); the Harding Avenue Streetscape project (\$689,770 of which \$500,000 is funded from developer contributions from The Surf Club and The Chateau for downtown improvements).

Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are approved by the Town Commission, the project qualifies for funding in this fund.

The Capital Projects Fund is closely related to, but not synonymous with, the Five Year Capital Improvement Plan. The Five Year Capital Improvement Plan anticipates all the likely improvements to occur within the Town over the next five years. This planning document assists in identifying future resource needs and in planning the timing of projects. Wherever possible, the projects included in the Five Year Capital Improvement Plan have identified funding sources for each year of expenses.

There are no personnel associated with this fund. Details on each of the adopted projects within the Five Year Capital Improvement Plan follow the financial pages of this fund.

Capital Projects Fund Revenues

Line Item		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
	301-0000-						
331-4210	U.S. Mass Transit - ARRA Grant		131,054				
361-1000	Interest Earnings	22,666	8,365	12,201	400	400	
381-0100	Interfund Transfer from General Fund	5,024,959	139,660				
381-0700	Interfund Transfer from Mun. Transp.						
381-0200	Interfund Transfer from Parking						189,770
381-0300	Interfund Transfer from Solid Waste						
381-4400	Interfund Transfer from Stormwater					60,000	
384-0000	Loan Proceeds						
389-8000	Capital Contributions - Developers				525,000	425,000	15,000
389-8700	Capital Contributions - Developers P&R						350,000
389-8800	Capital Contributions - Developers DIF					150,000	500,000
392-0000	Appropriated Fund Balance	0	4,346,088		35,600	72,067	
TOTAL	Miscellaneous Revenues	5,047,625	4,625,167	12,201	561,000	707,467	1,054,770
TOTAL		5,047,625	4,625,167	12,201	561,000	707,467	1,054,770

Capital Projects Fund Expenditures

Line Item Prefix: 301-4400-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
539-3110	Professional Services						
541-3110	Roads - Professional Services						
539-3410	Other Contractual Services						
541-5310	Road Materials	41,289	6,418				
TOTAL	OPERATING EXPENSES	41,289	6,418	0	0	0	0
539-6210	Buildings	648,710	4,145,827				100,000
539-6220	Town Hall Improvements						
539-6310	Improvements other than Building	10,609			15,000	0	
539-6410	Machinery and Equipment		472,922				
541-6310	Improvements other than Building		142,515		546,000	557,467	15,000
541-6380	Harding Avenue Streetscape - Downtown Business District Improvements					150,000	689,770
TOTAL	CAPITAL OUTLAY	659,319	4,618,749	0	561,000	707,467	804,770
581-9101	Transfer to General Fund						
9310	Contingency/Reserve						
9320	Reserves Restricted - P&R CIP						250,000
TOTAL	NON-OPERATING EXPENSES	0		0	0	0	250,000
TOTAL	CAPITAL PROJECTS FUND	700,608	4,625,167	0	561,000	707,467	1,054,770

Major Variance from Adopted Fund Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
539-6310	-15,000	Townwide software replacement not anticipated in FY 12/13
541-6310	11,467	Adjustment for 95th Street End Project
541-6380	150,000	Design and partial funding for Harding Avenue Streetscape

Major Variance or Highlights of the Fund Balance - FY 12/13 Projected to FY 13/14 Adopted

Code	Amount	Explanation of Variance
539-6210	100,000	Planning/ Design Community Center 2nd Story and 96th Steet Park
541-6380	539,770	Harding Avenue Streetscape Project



Special Revenue Funds

This section contains general information about the Town's Special Revenue Funds. These funds are governmental in nature but have revenues which must be used for specific types of functions or be lost.

The Three Special Revenue Funds are: 1) Tourist Resort Fund, 2) Police Forfeiture Fund and 3) Municipal Transportation Fund.

Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, program modification explanations and Capital Improvement Projects which are associated with that fund.



Tourist Resort Fund

The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Tourist Resort Fund is derived almost entirely from taxes placed on certain types of private enterprise (restaurants and short term rental properties) that are passed on to consumers. The expenditure of these funds is governed by the Tourist Bureau Board of the Town of Surfside.

Information related to any adopted personnel expenditures, personnel cost histories, and adopted personnel modifications may be found in the General Fund. Information related to adopted Tourist Bureau service changes is found later in this section. The revenues reflected in the General Fund represent sixty-six percent (66%) of the total received. These revenues are used to fund the cost of operating the Community Center and other functions related to enhancing the visitor experience. The remaining thirty-four (34%) is allocated directly to the Tourism Board to expend on tourism related activities.

Tourist Resort Fund Summary FY 13/14

FY 12/13 Estimated

Estimated Tourism Revenue	203,622
Estimated FY 12/13 Appropriation	101,039
Estimated Expenditures & Encumbrances	(304,661)
Estimated FY 12/13 Year End Difference	<u>0</u>

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2012	171,496
Estimated FY 12/13 Appropriation	(101,039)
Estimated FY 12/13 Year End Difference	0
Projected Available Restricted Fund Balance 9/30/2013	<u>70,457</u>
Use of Fund Balance for 13/14	0
Projected Restricted Fund Balance 9/30/2014	<u>70,457</u>

FY 13/14 Budget Summary

Adopted Revenues

Projected Available Restricted Fund Balance 10/1/2013	70,457
Resort Sales and Use Proceeds	250,471
Operating Revenues	3,000
Developer Resort Tax Replacement	34,000
Total Revenue	<u>357,928</u>

Adopted Expenditures

Personnel Costs	58,127
Operating Items	229,345
Projected Restricted Fund Balance 9/30/2014	70,457
Total Expenditures	<u>357,928</u>

Department of Tourist Bureau Resort Tax Fund

Mission Statement:

- Encourage patronage of Surfside's hotels and restaurants through cooperative events, promotional activities, marketing, public relations and advertising opportunities.

Services, Functions, and Activities:

Currently Surfside is one of only three municipalities in Miami-Dade County eligible by Florida State Law to impose a Resort Tax of four percent (4%) on accommodations and two percent (2%) on food and beverage sales as a source of revenue. Miami Beach and Bal Harbour are the other two municipalities with the same capability. This unique revenue generating opportunity is also defined in the Town's Charter in Sec, 69-A. Resort Tax. The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the funds, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses. Funding for the Tourist Resort Fund is derived almost entirely from additional costs placed on the rental of short term accommodations and food and beverage sales.

The Tourist Bureau Board Members, assigned by the Town's Commission, oversee the legal and appropriate use of these funds through the Tourism, Economic Development and Community Services (TEDACS) Director and the operations of the Tourist Bureau. The Tourist Bureau is responsible for bringing visitors into Surfside to patronize hotels, restaurants, businesses and recreational amenities. Over the past fifteen to twenty years, the Town has seen hotels converted to residential units. With that change, the tourism focus has shifted from international and national target markets to those regionally. Presently the primary focus is on encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination. With the advent of new proposed hotel properties, a renewed focus on securing overnight visitors will gain in importance developing a need to change the present focus.

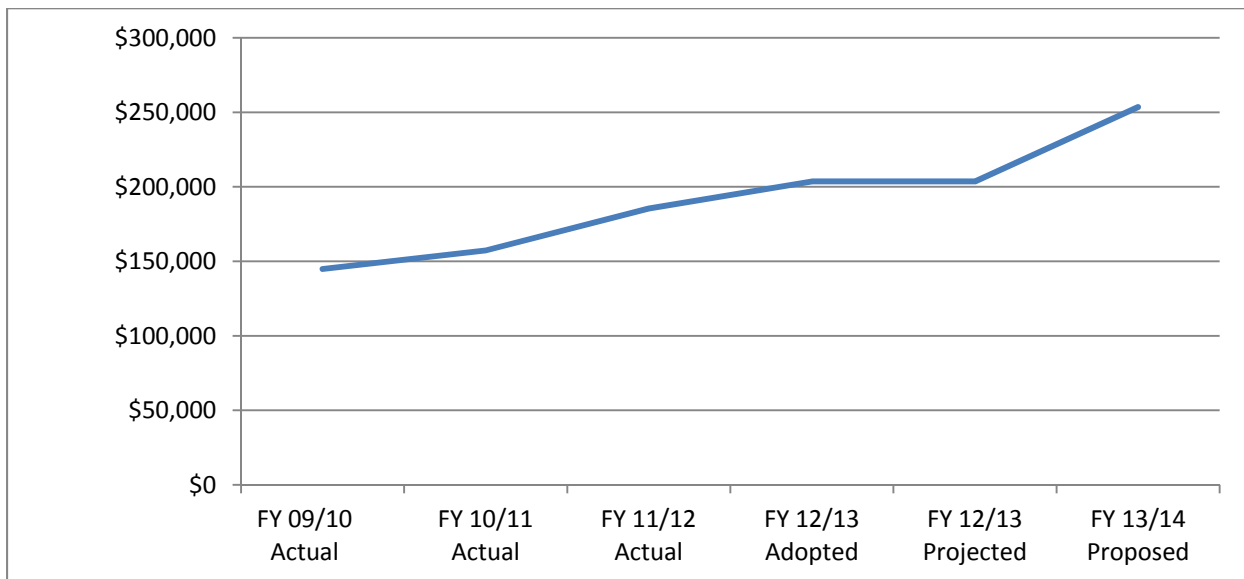
While Resort Tax revenues have dramatically decreased over the last couple of decades, the past few years have seen the stemming of this tide and the actual reversal of decline with notable increases year over year. This increase in revenue can be directly attributed to the responsibilities, focus and implementation of Tourist Board approved initiatives from the Tourist Bureau through the TEDACS Director:

- Plan, organize and manage all Tourist Bureau events including: creative themes, logistics, media coordination, advertising, publicity, community outreach, budgets and timelines.
- Maintain working rapport with hotel management, restaurants, and businesses to encourage and develop participation in Tourist Bureau promotions and events.
- Implement communication plans and strategies to reach various groups and individuals for the purpose of attracting and securing potential customers for accommodations, dining, and shopping for each event and promotion.
- Oversee creative, production and implementation of all marketing communications such as website, new media, brochures, and event signage.

- Oversee resort tax compliance issues in an effort to maximize revenue collection for the Town. The amendment to the Resort Tax Ordinance provides the necessary documentation and enforcement procedures lacking from the original 1960 version.
- Maintain a welcome service in the new Community Center for visitors, business owners/operators and residents to respond to all requests.
- Acts as Town's representative in matters pertaining to various tour and travel associations and similar tourism organizations.

Ordinance No. 11-1574 was modified to clarify the purpose and legitimate use of the fund. Among other items, the Ordinance clarifies that a percentage of receipts will be allocated to the General Fund, sixty-six percent (66%), to be spent in support of such items as the administration of the fund, and the maintenance of the Community Center; therefore directly relieving ad valorem taxes from being used for such purposes. The balance of the fund, thirty four percent (34%), is to be spent from the Tourist Resort Tax Fund on services and programs which directly promote the Town and may support the related personnel within the Tourist Bureau Resort Tax Fund Department. To align expense allocation with revenue allocation, the TEDACS Director and Web and Special Projects Coordinator (explained under the TEDACS Department description) salaries are allocated at 34% within this department.

The following chart represents the operating revenues of the Tourist Bureau Fund from FY 09/10 through FY 13/14. The increase in revenues is attributable to Tourist Board approved initiatives, business expansion, new hotel projects and development (FY 13/14) and increased collections of Resort Taxes resulting from the strengthening of Tourist Tax audits. Revenues for this fund are expected to continue to increase.



The Town anticipates an increase of up to three million dollars in annual resort tax revenue from new and future approved hotel properties coming on line. The Town Commission authorized the retention of a Tourism Consultant, CJF Marketing International in partnership with Redevelopment Management Associates, at the December 11, 2012 meeting to create a Five Year Strategic Tourism Plan to address such an increase. This substantial increase in revenue under the Tourist Board's thirty four percent (34%) will be accompanied by a responsible and detailed guide for its effective and efficient expenditure. The plan will provide a blue print for promoting the Town, and the new hotel properties, while giving guidance to a

governing board (Tourist Board) that consists of well-meaning and impassioned residents who often lack tourism experience. The plan will also provide a program for the Town Commission to use as a measuring device for the efficient expenditure of revenues by the Tourist Board.

Often many of these objectives cross into the TEDACS area of responsibility, especially with some of the initiatives that directly affect the downtown district, but are listed under this section due to Tourist Board approval and/or for budgetary alignment. An adopted Tourism Plan and the creation of a Business Improvement District (see TEDACS section of this budget) will have an impact on Tourist Bureau programs and initiatives as there will be more opportunity for cooperative and synergetic enterprises. Therefore, FY 13/14 Primary Objectives will need to be modified prior to the start of, and within, FY 13/14.

Fiscal Year 12/13 Accomplishments:

- Coordinated monthly Tourist Board Meetings
- Produced four (4) Third Thursday Events – two (2) included food trucks
- Produced a dedicated Food Truck Event
- Produced a Surfside Spice Summer Restaurant Promotion
- Coordinated and enhanced Tourism Website content
- Production of Surfside Business Directory
- Production of a Downtown Brochure
- Completion of the second series of Resort Tax Audit for twelve (12) businesses
- Addressed and coordinated the Tourism Five Year Strategic Plan process
- Continued research into unregistered short term rentals occurring in Surfside
- Tales of the Surfside Turtles Public Art Event installation, promotion, production of collateral and Artist Recognition Event
- Coordination of the creation of Ruth The Turtle and its donation and delivery to Newtown, CT
- Production of new Holiday Light features
- 24 Informational Promotional ventures with Uptown Magazine for promotion of downtown restaurants and Surfside in general
- Marketing of restaurants and events to area hotel and concierges
- Initiated RFP process for tourism event grants
- Initiated RFP process for roster of approved event companies
- Initiated RFP process for marketing/advertising/public relations firm
- Identified opportunities from association memberships, conventions and trade shows leveraging partnership opportunities
- Investigate Surf-Bal-Bay, and surrounding communities, cooperative initiatives
- Produced a two page advertorial in the GMCVB Magazine
- Produced two (2) quarterly two page advertorials in Welcome Magazine
- Addressed Resort Tax Ordinance changes

- Addressed conflict of interest as well as policies and procedures for the Tourist Board
- Produced a 511 Visitor Traffic Alert Commercial
- Implemented a monthly Tourism newsletter (e-blast)
- Information management within the Gazette, through deliveries, flyers, e-blasts and press releases
- Maintain a Visitor Information Center and respond to inquiries
- Coordinated with Code Compliance on matters relating Resort Tax compliance and auditing

Fiscal Year 13/14 Primary Objectives:

- Coordinate monthly Tourist Board Meetings
- Produce Four (4) Third Thursday Events
- Produce a Surfside Spice Summer Restaurant Promotion
- Revisit the Culinary Event as a signature event
- Coordinate and enhance Tourism Website content
- Address Mobile adaptation of Tourism Website
- Develop and implement, in coordination with the Town, a new app for Tourism
- Produce a Surfside Business Directory
- Produce a Downtown Brochure
- Produce a Visitors Guide
- Production of Surfside promotional materials including souvenirs
- Completion of upcoming FY 1314 Resort Tax Audits to ensure compliance
- Implement the Tourism Five Year Strategic Plan
- Continue research into unregistered short term rentals occurring in Surfside
- Continue Tales of the Surfside Turtles Public Art Event promotion and finale with possible auction of sculptures
- Identify a new public art venture
- 24 informational promotional ventures with Uptown Magazine for promotion of downtown restaurants and Surfside in general
- Marketing of restaurants and events to area hotel and concierges
- Plan outreach program for new hotel properties' concierges and front desk staff
- Implement Tourism Event Grants process
- Collaborate with approved event companies for tourism events
- Collaborate with the approved marketing/advertising/public relations firm
- Identify opportunities from association memberships, conventions and trade shows leveraging partnerships opportunities
- Creation of collateral for convention and trade show attendance
- Investigate Surf-Bal-Bay, and surrounding communities, cooperative initiatives

- Produce a two page advertorial in the GMCVB Magazine
- Produce quarterly two page advertorials in Welcome Magazine
- Maintain a monthly Tourism newsletter (e-blast)
- Information management within the Gazette, through deliveries, flyers, e-blasts and press releases and social media
- Enhance and maintain a Visitor Information Center and respond to inquiries
- Coordinate with Code Compliance on matters relating Resort Tax compliance and auditing
- Implement marketing initiatives to assist hotels and restaurants
- Maintain and enhance Surfside YouTube Chanel spots
- Pursue Blue Wave designation for Surfside beach
- Investigate feasibility of a downtown welcome center/kiosk
- Incorporate brand into all collateral including event banners
- Conduct surveys on marketing initiatives and visitor feedback
- Create a Town of Surfside photo bank
- Increase subscriber lists for events and newsletter
- Identify opportunities for small beach concessions and public restrooms
- Collaborate with the Shul on possible visitor tour
- Collaborate on a kosher food experience tour

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
TEDACS Director*	.34			.34		
Web & Special Project Coordinator*	.34			.34		
Total	.68			.68		

*The balance of these full time positions (1.32 FTEs) is funded in the TEDACS section.

Tourist Resort Fund Revenues

Line Item Prefix: 102-0000-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
312-1200	Two Percent Resort Tax	109,635	112,453	108,843	90,152	90,152	108,205
312-1400	Four Percent Resort Tax	31,910	41,486	68,438	81,940	81,940	142,266
TOTAL	Sales and Use Taxes	141,546	153,939	177,281	172,092	172,092	250,471
361-1000	Interest Earnings	511	387	27			
366-1400	Developer Contributions - Resort Tax Partial Replacement						34,000
369-8500	Resort Registration Fees			2,300	3,000	3,000	3,000
369-9000	Other Miscellaneous Revenues	3,294	3,413	5,804	28,530	28,530	
392-0000	Use of Restricted Fund Balance				27,189	101,039	
TOTAL	Miscellaneous Revenues	3,805	3,800	8,131	58,719	132,569	37,000
TOTAL		145,350	157,739	185,412	230,811	304,661	287,471

Tourist Resort Fund Expenditures

Line Item Prefix: 102-8000-552:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	9,808	13,482	18,623	38,720	42,858	41,950
1410	Overtime	1,038	389	68			5,000
2110	Payroll Taxes	831	1,099	1,419	2,963	3,279	3,592
2210	Retirement Contribution		1,115	754	1,801	1,801	2,856
2310	Life & Health Insurance		1,287	1,484	4,428	4,428	4,596
2410	Workers Compensation	78	44	53	111	111	133
TOTAL	PERSONAL EXPENSES	11,756	17,416	22,401	48,023	52,477	58,127
3110	Professional Services		2,588	17,592	13,600	13,600	6,800
3410	Other Contractual Services				25,000	94,000	83,600
4110	Telecommunications	844	1,078	140	780	780	
4111	Postage	276	363	1,505	1,000	1,000	1,500
4112	Mobil Phone Allowance			105			780
4403	Equipment/Vehicle Leasing	3,329	2,290	3,970	2,495	2,891	4,595
4601	Maintenance Service/Repair Contracts		1,310		1,500	1,500	
4810	Promotional Activities	97,216	101,897	146,677	108,913	108,913	126,070
4911	Other Current Charges				25,000	25,000	
5110	Office Supplies	2,244	3,863	5,586	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	60	48	411			
5410	Subscriptions and Memberships	594	895	395	1,500	1,500	1,500
5420	Conferences and Seminars		359				1,500
TOTAL	OPERATING EXPENSES	104,562	114,691	176,381	182,788	252,184	229,345
6210	Buildings		19,800				
TOTAL	CAPITAL OUTLAY	0	19,800	0	0	0	0
TOTAL	TOURIST RESORT FUND	116,318	151,907	198,782	230,811	304,661	287,471

Major Variance from FY 12/13 Adopted Departmental Budget to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2410	\$4,454	Cost adjustment web/special projects coordinator position
3410	\$69,000	Five Year Tourism Strategic Plan

Major Variance or Highlights of the Departmental Budget - FY 12/13 Projected to FY 13/14 Adopted

Code	Amount	Explanation of Variance
3110	(\$6,800)	No branding program
4810	\$17,157	Holiday lights and additional promotional programming availability
4911	(\$25,000)	Façade Initiative Program funded in General Fund

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Marketing Firm Retainer

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	TEDACS	Tourist Resort	1	\$30,000

Justification and Description

With the advent of the Tourism Five Year Strategic Plan, it is time for the Tourist Bureau to coordinate its marketing efforts (advertising and public relations). An RFP would be issued for a firm to be on a retainer to assist the Bureau (and Board) in the efforts to effectively promote the Town's tourism product. The Tourist Board has the authority to hire a firm to assist in this endeavor.

Alternative/Adverse Impacts if not funded:

A professional multi-facet approach to assist in managing the various complexities of marketing efforts cannot be facilitated by a one person department.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-3410	Marketing Firm Retainer	\$30,000

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Business Improvement District (BID) Marketing Funds

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	TEDACS	Tourist Resort	1	\$50,000

Justification and Description

As a sign of the Town's commitment to a fledgling BID, this funding would provide the first budget to assist with marketing and event initiatives focused on Surfside's downtown. Coordinated through the Tourist Board and BID, the funding would be instrumental in ensuring a successful first year of promotional activities.

Increased marketing and events downtown will generate additional Resort Tax (food & beverage) to the Town's Tourist Bureau and General Fund through increased restaurant sales.

Alternative/Adverse Impacts if not funded:

A fledgling BID, with a mission not to adversely affect the existing downtown businesses with a large tax assessment, would not have enough funding for marketing and event initiatives that would have a positive, significant impact and make a difference downtown. The Town would not benefit from increased food and beverage Resort Tax collections that are associated with targeted marketing and event initiatives.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-3410	BID Marketing Funds	\$50,000

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Town Entrance Signs Holiday Lighting Fixtures

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	TEDACS	Tourist Resort	1	\$5,400

Justification and Description

The Tourist Board commissioned and purchased, through the use of Resort Tax, a snow flake holiday lighting fixture that was attached to the Town's original entrance sign (The Wave) at Harding Ave on 96th Street.

The Town now has four new entrance features:

- two at Harding and 96th Street;
- one at Veterans Park on Collins Avenue;
- one at the 96th Street Park.

There is a desire to have four new lighting fixtures custom made for the Town similar in design to the previous approved fixture.

Alternative/Adverse Impacts if not funded:

The sense of place created by such installations would be lost and the aesthetic enhancement of the Town would be diminished.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4810	Town Entrance Signs Holiday Lighting Fixtures	\$5,400



Police Forfeiture Fund

The Police Forfeiture Fund is funded through forfeitures, seizures and confiscations related to criminal activity. Use of the funds is restricted to crime prevention initiatives. Supplanting (replacing) funding for other programs with this revenue is expressly prohibited.

The Chief of Police is authorized to certify that proposed expenditures comply with the revenue restrictions. The Chief of Police makes recommendations through the Town Manager to the Advisory Council concerning expenditures. It is not uncommon for the Town Commission to appoint itself as the Advisory Council as a cost saving measure. In the Town of Surfside, the Town Commission acts as the Advisory Council and has final funding authority.

Police Forfeiture Fund Summary FY 13/14

FY 12/13 Estimated

Estimated Forfeiture Revenue	94,131
Estimated FY 12/13 Appropriation	68,359
Estimated Expenditures & Encumbrances	(162,490)
Estimated FY 12/13 Year End Difference	0

Projected Fund Balance*

Audited Fund Balance 9/30/2012	122,272
Estimated FY 12/13 Appropriation	(68,359)
Projected Fund Balance 9/30/2013	53,913
Use of Fund Balance for FY 13/14	(46,000)
Projected Fund Balance 9/30/2014	7,913

FY 13/14 Budget Summary

Adopted Revenue

Projected Available Fund Balance 10/1/2013	53,913
Forfeiture Proceeds	0
Interest Earnings	0
Total Revenues	53,913

Adopted Expenditures

Operating Items	46,000
Projected Restricted Fund Balance 9/30/2014	7,913
Total Expenditures	53,913

* All fund balances for this fund have "restricted" (limited) allowable uses.

Police Forfeiture Fund

The Police Forfeiture Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the income, like all Special Revenue Funds, is derived from specific sources and is restricted to specific allowable uses. Funding for the Police Forfeiture Fund is derived primarily from the sale of legally seized (taken) assets. The permissible use for income resulting from the sale of these assets is restricted by State and Federal law to specific types of equipment, training, overtime, enforcement or crime prevention projects and/or programs. Often there is a very long lag time from when the assets are seized and when the Town receives its share of the disposition.

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. For example, the programs proposed for FY 13/14 include: payment for the Department's new computer lease, new firearms, and continued support of our current crime prevention/ community policing initiatives.

One of the conditions for receiving this restricted funding is that it needs to be used or have a planned use for accumulated funds. When the Chief of Police took over operation of this fund approximately \$500,000 had been accumulated without an articulated plan for its use. The funding has since been used for the purchase of weapons, radios, K-9 program development, bicycle and ATV purchases, a secure ID access system, surveillance equipment, rental vehicles for undercover operations, supplemental training and other qualified expenditures.

A personnel complement chart is not provided for this fund as there are no positions funded here in either FY 12/13 or FY 13/14.

This fund is supported by personnel budgeted in other funds. Under the existing authorizing legislation for this restricted revenue, no provision allows for a transfer (or use) of forfeiture revenues to cover indirect administrative costs. So, no transfer to the General Fund is budgeted.

Police Forfeiture Fund Revenues

Line Item: 105-0000:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
359-2000	Forfeitures and Confiscations	39,901	90,432	52,195	94,031	94,031	
TOTAL	Fines & Forfeitures	39,901	90,432	52,195	94,031	94,031	0
361-1000	Interest Earnings	3,528	1,275	1,815	100	100	
392-0000	Use of Restricted Fund Balance	0			68,359	68,359	46,000
TOTAL	Miscellaneous Revenues	3,528	1,275	1,815	68,459	68,459	46,000
GRAND TOTAL		43,429	91,707	54,010	162,490	162,490	46,000

Police Forfeiture Fund Expenditures

Line Item Prefix: 105-3300-521:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1310	Other Salaries						
1410	Overtime	6,495	4,487	3,356	10,000	10,000	
1510	Special pay	0		10	200	200	
2110	Fica Taxes	495	354	315	780	780	
2310	Life & Health Insurance	0	49	316	700	700	
2410	Workers Compensation	219.94	146	125	600	600	
TOTAL	PERSONNEL EXPENSES	7,209	5,036	4,122	12,280	12,280	0
4403	Equipment/Vehicle Leasing						
4405	Laptop Lease and Air Card	26,196	24,768	22,726	27,000	27,000	28,000
4810	Promotional Activities	10,768	6,763	4,652	9,000	9,000	7,000
4911	Other Current Charges	12,743	5,612	9,940	110,000	110,000	10,000
5290	Miscellaneous Operating Supplies		32	97	4,210	4,210	1,000
5410	Subscriptions and Memberships	588					
TOTAL	OPERATING EXPENSES	50,294	37,175	37,415	150,210	150,210	46,000
6410	Machinery and Equipment		3,432	8,090			
TOTAL	CAPITAL OUTLAY	0	3,432	8,090	0	0	0
TOTAL	FORFEITURE FUND	57,504	45,643	49,627	162,490	162,490	46,000



Municipal Transportation Fund

The Town operates a Community Bus Service which provides connecting services to large mass transit services. This service is made possible through the use of Citizens Initiative Transportation Tax (CITT) funds. The funds are generated through a Miami-Dade County gasoline tax and results from a citizens' initiative to improve transportation throughout the County.

A minimum of 20% of the receipts are required to be spent on mass transit and the Town of Surfside exceeds this obligation. The Town is also required to continue its separately funded maintenance efforts (called Maintenance of Effort or MOE). The Town meets this obligation through street maintenance expenditures in the General Fund.

The balance of receipts (total less mass transit system) may be spent on new projects or programs which provide transportation enhancement with a preference for improving pedestrian (non-motorized) safety and access to mass transit systems.

Municipal Transportation Fund Summary FY 13/14

FY 12/13 Estimated

Estimated Transportation Revenue	185,830
Estimated FY 12/13 Appropriation	102,032
Estimated Expenditures & Encumbrances	<u>(287,862)</u>
Estimated FY 12/13 Year End Difference	<u><u>0</u></u>

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2012	122,302
Estimated FY 12/13 Appropriation	<u>(102,032)</u>
Projected Restricted Fund Balance 9/30/2013	<u>20,270</u>
FY 13/14 Projected Reserve Replenishment	<u>34,002</u>
Projected Restricted Fund Balance 9/30/2014	<u><u>54,272</u></u>

FY 13/14 Budget Summary

Adopted Revenues

Projected Restricted Fund Balance 10/01/2013	20,270
Transit Surtax Proceeds	185,650
Interest Earnings	<u>0</u>
Total Revenues	<u>205,920</u>

Adopted Expenditures

Operating Items	142,366
Non-Operating Costs	9,282
Projected Restricted Fund Balance 9/30/2014	<u>54,272</u>
Total Expenditures	<u>205,920</u>

Municipal Transportation Fund

The Municipal Transportation fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Municipal Transportation Fund comes from the Town's pro-rata share of a half-cent discretionary sales tax on purchases made in Miami-Dade County. The funds are made available to promote the Peoples' Transportation Plan (PTP) administered by the Citizens' Independent Transportation Trust (CITT).

Twenty percent (20%) of the funding is to be spent on direct public transportation purposes by the municipalities. Surfside community bus service expenditures are projected at \$134,366 which is funded from this source.

In FY 13/14, the following are funded through CITT and CITT Interest revenues of \$185,650.

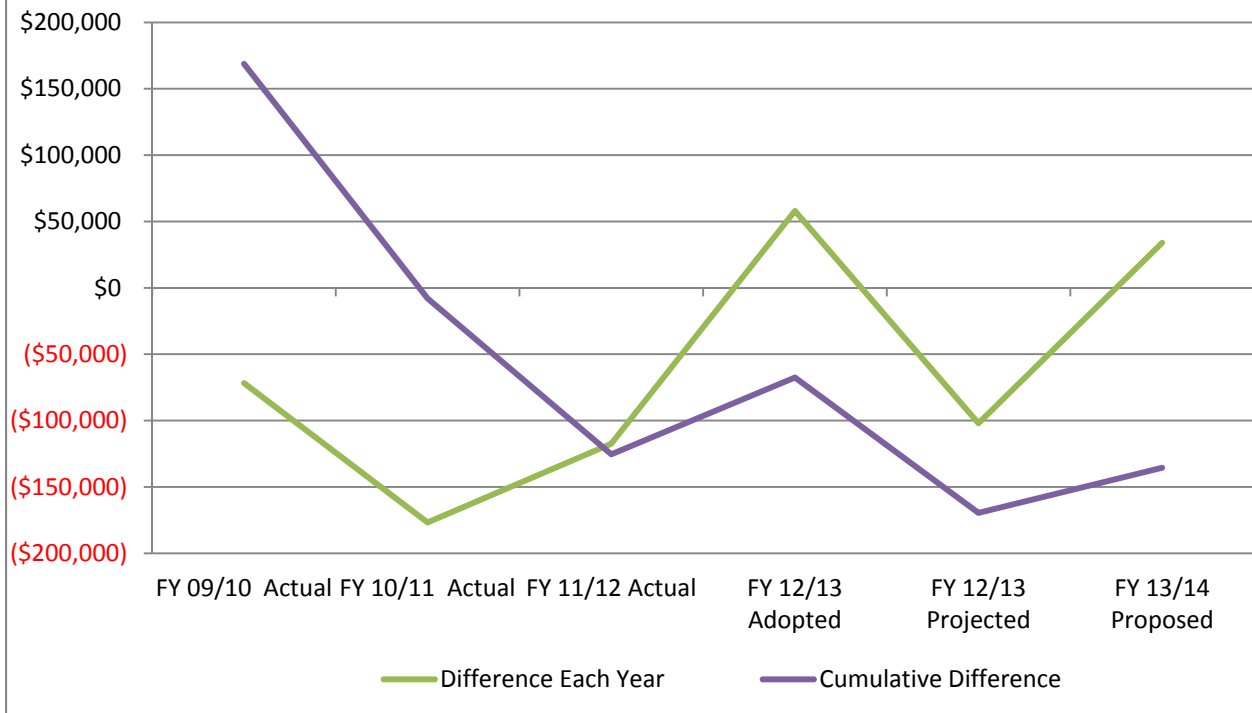
Community Bus Service (including gas)	\$ 134,366
Traffic Consulting Services	\$ 8,000
5% (maximum) Administrative Transfer	<u>\$ 9,282</u>
Total	\$ 151,648

General Town administrative support services provide a number of services for this fund (such as: planning, general management, budgeting, accounting, reporting, and provision of related work space and other indirect costs). The Municipal Transportation Fund offsets some of these costs with a service payment of \$9,282.

The green (bottom) line in the chart below shows the excess of revenue over expenditures for each year from FY 09/10 through proposed FY 13/14. Since FY 09/10 these funds have been entirely utilized for their restricted purposes. Prior to FY 08/09 the restricted fund balance grew for several years without a clearly articulated use plan. This fund balance growth became a concern for CITT. Since FY 11/12 the funds were utilized and a portion of the restricted fund balance was used.

It should be noted that the chart reflects annual and cumulative change to restricted fund balance, not the fund balance amount. The audited balance as of September 30, 2012 was \$122,302. In FY 12/13 the purchase and installation of three new bus shelters was funded through the use of reserves. The proposed FY 13/14 budget replenishes reserves by \$34,002 and the restricted fund balance at the end of FY 13/14 is projected to be \$54,272.

Restricted Fund Balance Change FY 09/10 through Proposed FY 13/14



No personnel complement chart is provided for this fund as the Municipal Transportation (CITT) Fund has no personnel assigned.

Municipal Transportation Revenues

Line Item Prefix: 107-0000-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
338-1000	Transit Surtax Proceeds	170,243	180,473	191,296	185,650	185,650	185,650
TOTAL	Services Revenues	170,243	180,473	191,296	185,650	185,650	185,650
361-1000	Interest Earnings	1,329	516	15	180	180	
381-0100	Interfund Transfer from General Fund						
392-0000	Use of Restricted Fund Balance	0		138,579		102,032	
TOTAL	Miscellaneous Revenues	1,329	516	138,594	180	102,212	0
TOTAL		171,572	180,989	329,890	185,830	287,862	185,650

Municipal Transportation Fund Expenditures

Line Item Prefix: 107-8500-549-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
3110	Professional Services	2,008	676	8,577	8,000	8,000	8,000
3410	Other Contractual Services	80,208	93,243	94,080	94,500	113,000	117,000
4601	Maintenance Service/Repair Contracts						
4911	Other Current Charges					28,000	
5216	Gasoline	8,821	12,373	14,387	16,080	16,080	17,366
5310	Road Materials	0					
5410	Subscriptions and Memberships						
TOTAL	OPERATING EXPENSES	91,037	106,292	117,044	118,580	165,080	142,366
6320	Improvements other than Building	146,261	246,737			113,500	
TOTAL	CAPITAL OUTLAY	146,261	246,737	0	0	113,500	0
9120	Transfers to Capital Projects Fund						
9140	Transfer to Water / Sewer Fund for PTP Eligible Projects			183,492			
9101	Transfer to General Fund	6,000	4,700	8,232	9,282	9,282	9,282
9310	Contingency/Reserve				57,968	0	34,002
TOTAL	NON-OPERATING EXPENSES	6,000	4,700	191,724	67,250	9,282	43,284
TOTAL	TRANSPORTATION FUND	243,298	357,729	308,768	185,830	287,862	185,650

Major Variance from Adopted Fund Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
3410	18,500	Increased cost of Community Shuttle Service
4911	28,000	Sidewalk sealing allocated
6320	113,500	Bus shelters (\$83,500) and manhole adjustments (\$30,000)

Major Variance or Highlights of the Fund Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
3410	4,000	Community Shuttle Service annualized cost increase



Enterprise Funds

This section contains information about the Town's Enterprise Funds.

The four enterprises for the Town are: 1) Water and Sewer, 2) Municipal Parking, 3) Solid Waste Collection, and 4) Stormwater Control.

Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, any modifications to the programs and Capital Improvement Projects associated with the fund.



Water and Sewer Fund

The Town operates its own water and sewer enterprise fund. Town water is purchased from Miami-Dade County at wholesale rates and transmitted through Town owned water lines. Wastewater (sewer) runs through the Town's collection system and is discharged under an agreement with the City of Miami Beach.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and modifications to the programs.

Water Sewer Fund Summary

FY 13/14

FY 12/13 Estimated

Estimated Water and Sewer Utility Service Revenues	3,070,859
Capital Loan Proceeds	9,153,719
Use of Unrestricted Net Assets (reserves)	376,240
Estimated Expenditures & Encumbrances	(8,600,818)
Estimated FY 12/13 Excess of Revenues/Proceeds Over Expenditures	<u><u>4,000,000</u></u>

Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2012	(2,949,483)
Use of Unrestricted Net Assets FY 12/13	(376,240)
Increase to Net Assets - Loan Proceeds for Regions Loans Paydown	4,000,000
Net Assets Restricted for Loan Repayment Reserve Account	(324,000)
Projected Unrestricted Net Assets 9/30/2013	<u>350,277</u>
FY 13/14 Budgeted Increase to Net Assets	<u>84,122</u>
Projected Unrestricted Net Assets 9/30/2014	<u><u>434,399</u></u>

FY 13/14 Budget Summary

Adopted Revenue

Projected Unrestricted Net Assets 10/1/2013	350,277
Service Revenues	2,930,000
Interest Earnings and Impact Fees	200,000
Loan Proceeds for Capital Lease	60,000
Total Revenue	<u><u>3,540,277</u></u>

Adopted Expenditures

Personnel Costs	285,851
Operating Items	1,520,932
Capital Outlay	60,000
Debt Service Costs	1,189,514
Transfer to General Fund	49,582
Projected Unrestricted Net Assets 9/30/2014	<u>434,399</u>
Total Expenditures	<u><u>3,540,277</u></u>

FY 13/14 Year End - Net Assets

Projected Unrestricted (Operating) Net Assets	434,399
Projected Loan Repayment Reserve Account	324,000
Projected Renewal & Replacement (R&R) Net Assets	905,754
Projected Rate Stabilization Net Assets	650,964

Water and Sewer Fund

The Water and Sewer fund is operated under the supervision of the Public Works Director. The utility services are provided by the Town with the goals of providing for the continual supply of quality potable water and providing for the safe and environmentally sound removal of waste water.

To meet the need for water, the Town purchases water from Miami Dade County. Miami Dade has tentatively completed its rate development for next year. The current budget anticipates no increase to the Town for water purchase. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. Miami Beach has not finalized its rates; however, we estimate that there will be a pass-through rate increase preliminarily identified at 14.5% in FY 13/14. Staff recommends that this rate increase be offset through the savings the Town's new infrastructure project achieves. This savings results from a decrease in annual sewer flow mainly from the elimination of leaks (inflow) which reduces non-metered service use, and credit from the annual true-up. Future years may include large increases due to transmission infrastructure needs for Miami Beach and treatment cost increases from Miami Dade County.

Additional wastewater and potable water responsibilities include the testing, maintenance, and restoration of the wastewater infrastructure system. This project is near completion. The project improves the system and reduces the risk of potential environmental hazards and nearly eliminates water losses and sewage treatment surcharges from leaks into and out of the system. The savings from the elimination of leaks (inflow) is estimated to reduce non-metered service use and thereby reduce the amount of future rate changes.

The Water and Sewer fund also performs functions related to billing and collection for the services provided. The Town provides a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Water and Sewer Fund offsets some of these costs with a service payment of \$49,582 to the General Fund.

The FY 13/14 Proposed Budget includes funds to cover debt by 1.16 times which exceeds the 1.10 coverage required by Regions Bank and the 1.15 coverage required by the State Revolving Fund.

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Capital Improvement Project Manager	1			0.30*		
Maintenance Worker	3			3		
Customer Service Representative	1			1		
Total	5.25	0	0	4.55	0	0

*The balance of this full time position is funded in the Public Works Department/General Fund (.40) and in the Stormwater Fund (.30).

Water and Sewer Fund Revenues

Line Item Prefix: 401-0000:-		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
324-2100	Residential - Physical Environment						
343-3000	Water Utility Service Revenue	1,252,302	1,458,287	1,402,572	1,479,912	1,479,912	1,493,500
343-3500	Tapping Fees	2,400		2,800	3,500	3,500	3,500
343-3600	Penalties	2,525	5,930	5,840	3,000	3,000	3,000
343-5000	Wastewater Utility Service Revenue	1,301,973	1,411,793	1,374,136	1,410,000	1,410,000	1,430,000
TOTAL	Services Revenues	2,559,200	2,876,010	2,785,348	2,896,412	2,896,412	2,930,000
363-2300	Impact Fees - Water & Sewer Mitigation Fee	830			70,000	70,000	200,000
381-1700	Interfund Transfer from CITT			183,492			
381-0100	Interfund Transfer from General Fund			26,509			
384-0000	Loan Proceeds		856,939	12,862,128	1,967,754	9,153,719	
384-1000	Capital Lease Proceeds - Equipment						60,000
389-1000	Interest Earnings	11,224	7,022	3,130	4,000	4,000	
389-1200	Interest Earnings - Arbitrage		3,958	9,343		447	
389-7010	Capital Contribution - Miami Dade County			252,343			
389-8000	Capital Contribution - Indian Creek					100,000	
391-1000	Use of Unrestricted Net Assets			431,438	51,955	376,240	
391-1020	Restricted Renewal & Replacement			112,202			
TOTAL	Miscellaneous Revenues	11,224	867,919	13,880,585	2,093,709	9,704,406	260,000
TOTALS		2,570,425	3,743,929	16,665,933	4,990,121	12,600,818	3,190,000

Water and Sewer Fund Expenditures

Line Item Prefix: 401-9900-536:-		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Code Suffix	Object Description						
1210	Regular Salaries	198,098	196,129	157,213	193,904	197,191	185,440
1410	Overtime	12,936	14,588	20,845	15,000	15,000	15,000
1510	Special pay	5,191	4,536	2,803	2,750	2,750	2,750
2110	Payroll Taxes	16,161	15,995	14,201	16,192	16,443	15,544
2210	Retirement Contribution	15,436	20,379	18,396	11,340	11,340	12,920
2310	Life & Health Insurance	31,883	31,466	29,789	39,456	51,006	42,328
2410	Workers Compensation	4,749	9,708	10,869	5,400	12,876	8,273
2610	Other Post Employment Benefits	2,470	2,732	2,947	3,268	3,268	3,595
TOTAL	PERSONNEL EXPENSES	286,923	295,533	257,063	287,310	309,874	285,851
3110	Professional Services	86,773	40,094	17,289	48,750	48,750	25,000
3310	Utility Billing Charges		1,599	2,266	4,700	4,700	4,700
3401	Water Purchases	636,634	541,249	493,875	496,387	496,387	494,808
3402	Sewage Disposal	815,608	789,621	822,988	738,672	829,245	829,245
3410	Other Contractual Services	3,203	1,937	4,464	1,500	1,500	1,605
4009	Car Allowance	750	1,438	1,500	1,500	1,500	1,500
4110	Telecommunications	739	115			1,300	1,300
4111	Postage	2,662	6,292	4,530	4,100	4,100	4,500
4112	Mobile Phone Allowance		300	360	720	720	720
4310	Electricity	29,498	28,980	32,224	39,090	39,090	40,654
4403	Equipment/Vehicle Leasing	14,451	13,825	12,143	12,475	12,475	14,425
4510	Property and Liability Insurance	17,881	18,767	22,740	25,447	25,447	24,329
4601	Maintenance Service/Repair Contracts	20,852	21,418		25,000	25,000	25,000
4603	Equipment Maintenance	39,313	19,348	18,066	30,000	30,000	30,000
4611	Miscellaneous Maintenance - Water Tests	5,015	4,758	15,191	20,000	20,000	10,000
4612	Vehicle Maintenance	1,918	5,230	854	1,000	1,000	2,000
4901	Discounts Taken	41,813	7,290				
5110	Office Supplies	2,260	2,799	1,948	2,800	2,800	2,800
5214	Uniforms	2,366	1,919	3,289	2,846	2,846	2,846
5216	Gasoline	2,549	4,651	5,001	5,000	5,000	5,500
5290	Miscellaneous Operating Supplies	632	279				
5901	Depreciation	20,642	17,312				
TOTAL	OPERATING EXPENSES	1,745,561	1,529,221	1,458,728	1,459,987	1,551,860	1,520,932
6310	Sewer Improvements other than Building		420,057	5,365,554	1,067,433	2,787,854	
6311	Sewer Improvement - Bal Harbour			1,597,636		310,295	
6320	Water Improvements other than Building		436,882	6,323,766	900,321	2,365,865	
6410	Machinery and Equipment		3,200				60,000
TOTAL	CAPITAL OUTLAY	0	860,139	13,286,956	1,967,754	5,464,014	60,000
7110	Principal			369,416	532,687	532,687	564,759
7120	Principal - Capital Lease Combo BFL						11,180
7210	Interest		240,720	559,135	676,087	676,087	600,832
7220	Interest - Capital Lease BFL						1,920
7310	Other Debt Service Costs		726	1,742	1,742	1,742	10,824
TOTAL	DEBT SERVICE	0	240,720	930,293	1,210,516	1,210,516	1,189,514
9101	Transfer to General Fund	63,452	60,421	62,961	64,554	64,554	49,582
9144	Transfers to Stormwater Fund			112,202			
9910	Contingency/Reserve					4,000,000	84,122
TOTAL	NON-OPERATING EXPENSES	63,452	60,421	175,163	64,554	4,064,554	133,704
TOTAL	WATER & SEWER FUND	2,095,937	2,986,034	16,108,203	4,990,121	12,600,818	3,190,000

Major Variance from Adopted Fund Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2610	\$22,564	Employee health coverage elections & workers comp cost adjustments
3402	\$90,573	Increase from City of Miami Beach true up adjustment passthrough

Major Variance or Highlights of the Fund Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210:2610	(\$24,023)	Employee health coverage elections & workers comp cost adjustments
3110	(\$23,750)	Decrease in studies

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Combination Backhoe/Front End Loader

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Water & Sewer	Water & Sewer	1	\$13,100

Justification and Description

Combination Backhoe/Front End Loader

The Water & Sewer Department currently doesn't have any heavy equipment to use in case of an emergency such as water main breaks, hurricanes and major storms. The purchase of a combination backhoe/front end loader will enable staff to make emergency repairs and clear debris from the roadway (i.e. storm drain, water & sewer). This work is all done by hand and is very strenuous and time consuming. Having our own equipment will enable staff to be more efficient and effective in our repairs and maintenance programs.

The department is requesting to purchase the equipment through a five year capital lease at an approximate annual lease cost of \$13,100. At the end of the lease, the Town will own the combination backhoe/ front end loader for \$1.

Alternative/Adverse Impacts if not funded:

The lack of equipment places a burden on Staff and is not very efficient or effective. Often there are times when water service is disrupted longer than necessary due to the manual nature of the work. If the backhoe/front end loader is purchased staff has three employees qualified to operate it.

Required Resources

Line item	Title or Description of request	Cost
401-9900-536-7120	Principal – Capital lease	\$11,180
401-9900-536-7220	Interest expense – Capital lease	\$ 1,920
401-9900-536-6410	Capital Outlay – Equipment	\$60,000
401-0000-384-1000	Capital Lease Proceeds – Equipment	\$60,000



Municipal Parking Fund

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots, but lacks adequate parking to maintain convenient access to the downtown. A parking structure feasibility study was completed in FY 12/13 that reviewed potential sites to help alleviate this situation. A public outreach and education program to inform and involve stakeholders is underway.

Information about this fund includes: a summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and modifications to the programs.

Receipts from parking citations for FY 13/14 are allocated to the General Fund.

Municipal Parking Fund Summary FY 13/14

FY 12/13 Estimated

Estimated Municipal Parking Fund Service Revenues	851,986
Interest Earnings	300
Use of Net Assets (Reserves)	515,246
Estimated Expenditures & Encumbrances	<u>(1,367,532)</u>
Estimated FY 12/13 Excess of Revenue over Expenditures	<u><u>0</u></u>

FY 13/14 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2012	1,258,325
Use of Unrestricted Net Assets in FY 12/13	(515,246)
Net Assets Restricted for Renewal & Replacement	<u>(24,501)</u>
Projected Unrestricted Net Assets 9/30/2013	<u>718,578</u>
Use of Unrestricted Net Assets in FY 13/14	<u>(158,343)</u>
Projected Unrestricted Net Assets 9/30/2014	<u><u>560,235</u></u>

FY 13/14 Budget Summary

Adopted Revenue

Projected Unrestricted Net Assets 10/1/2013	718,578
Service Revenues	893,542
Interest Earnings	300
Total Revenue	<u><u>1,612,420</u></u>

Adopted Expenditures*

Personnel Costs	426,956
Operating Items	284,504
Capital Outlay	80,000
Interfund Transfer to General Fund	70,955
Interfund Transfer to Capital Projects	189,770
Projected Unrestricted Net Assets 9/30/2014	<u>560,235</u>
Total Expenditures	<u><u>1,612,420</u></u>

* Note: A payment for the Atkins purchase agreement is due during FY 13/14 and will be paid from the net assets earmarked for that purpose.

FY 13/14 Year End - Net Assets

Projected Unrestricted (Operating) Net Assets	560,235
Projected Renewal & Replacement (R&R) Net Assets	24,501

Municipal Parking Fund

The Municipal Parking Fund is under the supervision of the Public Safety Department. The fund provides parking services for 7 municipal lots and 160 on-street parking spaces with the goal of providing sufficient public parking while balancing safety and aesthetic concerns with a reasonable rate structure. Currently, the Town provides these services with in-house staff and contracts with a private company for collection from the meters.

The Parking Operations Manager oversees the parking operations and enforcement. He also manages the 29 multi-space parking pay station system. Four parking enforcement officers provide monitoring of parking spaces to address maintenance, safety, and enforcement needs seven days a week. The Executive Assistant to the Chief is responsible for the administrative duties, billing, and issuance of the 166 monthly business parking permits and special event parking permits. A maintenance worker is responsible for upkeep of the municipal parking lots. Additional fund responsibilities include the development and monitoring of lease agreements. The Town currently has a continuing agreement with the United States Postal Service for 11 spaces at the 95th Street lot and 26 spaces at the 94th Street lot.

The Municipal Parking Fund serves as the entity responsible for planning, expansion and improvements to these facilities. Since FY 10/11 this planning included collaboration with the Downtown Vision Advisory Committee to ensure the parking system meets increasing demands for capacity and to ensure maximum customer convenience.

In FY 11/12 the parking facility deferred maintenance and upgrade program began and construction plans were sent out to bid and three lots were renovated. During FY 12/13 maintenance and aesthetic improvements at the Abbott Avenue lot and the 94th Street lot began. A parking facility feasibility study at the Abbott Lot, the 94th Street Lot and/or the Post Office Lot was awarded by the Town Commission and the study was completed in March of 2013. A public outreach and education program to inform stakeholders is underway.

Parking hourly rates will remain the same in FY 13/14 with the hourly rate for metered parking spaces set at \$1.25 per hour. The monthly business parking permit fees will also remain the same with the rate set at \$65 in the 94th Street Lot and \$80 in the Abbott Lot.

The unrestricted net assets (reserves) grew for many years without being utilized. Since FY 09/10 net assets have been utilized to fund the Municipal Parking Lot Restoration and Parking Acquisition and Development projects, land acquisition and the purchase of multi-space parking meter system. In FY 12/13 the Town purchased fifty-one new credit card enabled single space meters. In FY 13/14 the Municipal Parking Fund will provide partial funding of \$189,770 for the Harding Avenue Streetscape project.

General Town administrative support provides a number of services for the Municipal Parking Fund (such as: oversight, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Municipal Parking Fund offsets a portion of these costs with a service payment of \$70,955.

Fiscal Year 12/13 Accomplishments:

- Parking lot renovations program completed.
- Parking Structure Feasibility Study completed for three sites.
- Completed parking lot identity and locator signage project.
- Purchased and installed fifty-one (51) credit card enabled single space meters.

Fiscal Year 13/14 Primary Objectives:

- Complete the Abbott Avenue lot and 94th Street lot deferred maintenance and aesthetic improvements.
- Address and control the increased need for parking from construction workers and employees of new projects.
- Provide community outreach and education for a go/no go decision on parking structure(s) and implement as per direction of the Town Commission.

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Police Lieutenant	.50			.50		
Executive Assistant to the Chief	.25			.25		
Parking Operations Manager	1.0			1.0		
Parking Enforcement Officer	4.0			4.0		
Maintenance Worker (Public Works)	1.0			1.0		
Total	6.75	0	0	6.75	0	0

Municipal Parking Fund Revenues

Line Item Prefix: 402-0000-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
344-5001	Post Office Parking Lease	23,100	25,025	23,504	23,100	23,100	24,275
344-5002	Permit Parking Fees - Business District	51,026	66,549	118,830	66,550	86,737	118,550
344-5003	Metered Parking Fees	330,167	588,395	733,536	724,649	724,649	733,217
344-5012	Permit Parking Fees - Residential			17,156		17,500	17,500
TOTAL	Services Revenues	404,293	679,969	893,026	814,299	851,986	893,542
389-1000	Interest Earnings	3,752	647	(305)	300	300	300
389-8000	Capital Contributions Private - Parking			24,501			
364-1000	Disposition of Assets		987				
391-1000	Appropriated Net Assets	0	236,888		90,062	515,246	158,343
TOTAL	Miscellaneous Revenues	3,752	238,522	24,196	90,362	515,546	158,643
GRAND TOTAL		408,045	918,491	917,222	904,661	1,367,532	1,052,185

Municipal Parking Fund Expenditures

Line Item Prefix: 402-9500-545-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	102,422	126,652	173,724	302,383	305,265	289,819
1310	Other Salaries		18,185				
1410	Overtime	4,602	8,409	8,206	7,500	7,500	15,000
1510	Special pay	1,693	3,487	1,789	3,000	3,000	4,030
2110	Payroll Taxes	8,258	11,852	13,452	23,936	24,156	23,627
2210	Retirement Contribution	6,747	7,123	20,714	22,739	22,739	23,668
2310	Life & Health Insurance	10,816	19,292	26,943	53,092	53,092	55,271
2410	Workers Compensation	2,665	5,631	6,316	11,415	11,415	14,392
2610	Other Post Employment Benefits	766	873	951	1,046	1,046	1,151
TOTAL	PERSONNEL EXPENSES	137,969	201,504	252,095	425,111	428,213	426,956
3110	Professional Services	743				63,395	
3410	Other Contractual Services	24,946	23,857	15,691	15,297	15,297	15,297
4011	Board Expenses						
4112	Mobile Phone Allowance			300		1,080	1,440
4310	Electricity	6,019	5,573	5,215	7,600	7,600	7,600
4403	Equipment/Vehicle Leasing	1,891	1,328	2,429	2,495	2,495	4,405
4510	Property and Liability Insurance	3,125	2,490	2,539	4,470	4,470	4,380
4601	Maintenance Service/Repair Contracts	9,827	9,640	68,299	5,000	7,346	7,346
4603	Equipment Maintenance		112	278	5,000	5,000	5,000
4604	Grounds Maintenance					164,802	166,040
4611	Miscellaneous Maintenance	1,219					
4612	Vehicle Maintenance	453	1,700	2,606	3,220	3,220	3,220
4911	Other Current Charges		29,729	39,519	41,396	41,396	41,396
5213	Landscape Improvements	9,176	1,878	135,643	5,000	5,000	5,000
5214	Uniforms	405	1,988	1,794	2,000	2,000	5,000
5216	Gasoline	3,810	3,084	2,500	5,800	5,800	6,380
5290	Miscellaneous Operating Supplies	7,116	21,814	13,976	12,000	10,118	12,000
5901	Depreciation	16,149	63,800				
TOTAL	OPERATING EXPENSES	84,879	166,993	290,789	109,278	339,019	284,504
6110	Land		869,095		80,000	80,000	80,000
6310	Improvements other than Building		174,305	366,050	125,000	325,391	
6410	Machinery and Equipment	333,440	131,015	10,767	18,000	47,637	
TOTAL	CAPITAL OUTLAY	333,440	1,174,415	376,817	223,000	453,028	80,000
9101	Transfer to General Fund	24,959	33,032	44,780	147,272	147,272	70,955
9131	Transfer to Capital Improvements Fund						189,770
TOTAL	NON-OPERATING EXPENSES	24,959	33,032	44,780	147,272	147,272	260,725
TOTAL	MUNICIPAL PARKING FUND	581,247	1,575,944	964,481	904,661	1,367,532	1,052,185

Major Variance of Adopted Budget FY 12/13 to Projected FY 12/13

Code	Amount	Explanation of Variance
1210:2610	3,102	Merritt allocations
3110	63,395	Parking feasibility study
4604	164,802	Grounds/landscaping maintenance
6310	92,391	Sidewalk staining project
6310	108,000	Abbott Ave. and 94th Street parking lot improvements
6410	1,882	Parking vehicle graphics and emergency equipment
6410	27,755	Single space parking meter replacement

Major Variance or Highlights of the Fund Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
6310	(325,391)	Parking lot renovations not anticipated in FY 13/14
6410	(47,637)	Equipment and machinery purchases not anticipated in FY 13/14



Solid Waste Fund

The Town operates its own solid waste (garbage and recycling) collection fund which is supervised by the Director of Public Works.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues and a summary of expenditures with expenditure history.

Solid Waste Fund Summary

FY 13/14

FY 12/13 Estimated

Estimated Solid Waste Fund Service Revenue	1,232,457
Use of Unrestricted Net Assets (Reserves)	34,846
Estimated Expenditures & Encumbrances	(1,267,303)
Estimated FY 12/13 Excess of Revenue over Expenditures	<u><u>0</u></u>

FY 13/14 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 09/30/2012	228,437
Use of Unrestricted Net Assets in FY 12/13	(34,846)
Projected Unrestricted Net Assets 9/30/2013	<u>193,591</u>
Appropriated Net Assets FY 13/14	(138,728)
Projected Unrestricted Net Assets 9/30/2014	<u><u>54,863</u></u>

FY 13/14 Budget Summary

Adopted Revenues

Projected Unrestricted Net Assets 10/1/2013	193,591
Service Revenues	1,197,513
Interest Earnings	0
Total Revenues	<u><u>1,391,104</u></u>

Adopted Expenditures

Personnel Costs	606,409
Operating Items	608,356
Transfer to General Fund	121,476
Projected Unrestricted Net Assets 9/30/2014	54,863
Total Expenditures	<u><u>1,391,104</u></u>

Solid Waste Fund

The Solid Waste fund is operated under the supervision of the Public Works Director. The solid waste collection services are provided by the Town (garbage) and a private contractor (recycling) with the goal of providing for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost.

The adopted budget assumes a 3% increase in Town costs for disposal. These increased costs to the Town will not result in a rate increase for customers in FY 13/14.

In an effort to improve the efficiency of operations in this department and keep customer rates as stable as possible, a study of billing processes was completed in FY 11/12. As a result, solid waste collection charges for single-family homes are billed by Miami Dade County ad valorem tax bills since FY 12/13. The determination to transition the billing process was made by the Town Commission after advertising four times and a public hearing.

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Solid Waste fund offsets some of these costs with a service payment of \$121,476.

In FY 13/14 the Town maintains the current collection practices for the single family homes, condominium and multi-family buildings, and commercial properties in the downtown area. These customers are collected five days per week. The rates are \$277.08 for single-family homes, \$261.16 for multi-family units and variable for commercial properties.

The sustainability and financial equitability of five day a week service for the single family homes has been raised. In FY 13/14 staff will review the collection processes and collection schedules to determine if modifications to the historic levels of residential solid waste service will be made. Staff will also review the Recycling Program to determine the cost savings of transferring the collection of recycled materials by Miami-Dade County to the Town. This cost savings would reduce the \$138,728 proposed to be used from the Solid Waste Fund reserves to balance the FY 13/14 Solid Waste Fund budget.

Enhanced collection efforts resulting from the reorganization to the "front office" and the transition to outsourced billing by Munibill reduce FY 13/14 proposed late fees to \$5,000 from the projected \$20,720 for FY 12/13. The program's FY 13/14 expenses for solid waste and recycling include a one percent fee charged by Miami Dade County to include the fees on the ad-valorem tax bill and an assumed two percent average discount for early payment of the tax bill.

Personnel Complement:

	Funded FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Solid Waste Supervisor	1			1		
Solid Waste Operator	2			3		
Refuse Collector	6			5		
Customer Service Representative	2			2		
Total	10.25	0	0	11.25	0	

Solid Waste Fund Revenues

Line Item Prefix: 403-0000-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
343-3600	Miscellaneous Revenues & Penalties			1,719			
343-4000	Solid Waste Collection Charges	1,088,065	1,072,420	1,068,798	1,084,758	1,084,758	1,072,747
343-4100	Recycling Revenues	116,801	120,302	120,655	119,896	119,896	119,766
343-9001	Late Fees & Penalties	33,092	31,369	17,791	20,720	20,720	5,000
343-9002	Garbage Container Sales	6,493	6,655	10,727	6,788	6,788	
TOTAL	Services Revenues	1,244,452	1,230,746	1,219,690	1,232,162	1,232,162	1,197,513
389-1000	Interest Earnings	295	668	53	295	295	
364-0000	Disposition of Assets						
369-9000	Other Miscellaneous Revenues	96	1,141				
391-1000	Transfer from General Fund						
381430	Interfund Transfer from Solid Waste						
392-1000	Appropriated Retained Earnings					34,846	138,728
TOTAL	Miscellaneous Revenues	391	1,809	53	295	35,141	138,728
TOTAL		1,244,843	1,232,555	1,219,743	1,232,457	1,267,303	1,336,241

Solid Waste Fund Expenditures

Line Item Prefix: 403-4000-534:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix Code	Object Description						
1210	Regular Salaries	299,390	322,449	328,104	346,738	365,721	383,100
1410	Overtime	3,470	11,423	15,567	14,500	14,500	15,500
1510	Special pay	7,886	14,123	9,414	10,500	10,500	10,500
2110	Payroll Taxes	22,931	25,350	25,699	28,438	31,243	31,296
2210	Retirement Contribution	20,542	22,591	26,384	23,279	23,279	26,391
2310	Life & Health Insurance	56,825	62,611	71,233	81,408	84,367	94,340
2410	Workers Compensation	23,420	27,738	32,201	37,432	37,432	39,074
2610	Other Post Employment Benefits	3,256	3,532	3,675	5,754	5,754	6,209
TOTAL	PERSONNEL EXPENSES	437,720	489,817	512,277	548,048	572,796	606,409
3110	Professional Services			10,963	5,000	5,000	5,000
3310	Utility Billing Charges				2,300	2,300	2,300
3410	Other Contractual Services	277,660	278,696	297,078	295,539	313,219	315,180
3420	Recycling Expense	93,841	94,462	97,124	98,757	98,757	102,645
4009	Car Allowance	750	1,438	1,500	1,500	1,500	1,350
4111	Postage	1,287	2,090	1,936	1,425	1,425	1,425
4403	Equipment/Vehicle Leasing	14,451	13,825	7,286	8,985	8,985	9,100
4510	Property and Liability Insurance	37,630	31,657	36,540	36,650	36,650	37,138
4603	Equipment Maintenance	5,131	7,306	10,999	5,000	5,000	5,000
4612	Vehicle Maintenance	28,977	26,534	46,132	32,631	32,631	44,631
4911	Other Current Charges	1,115	6,401		7,500	7,500	10,000
5110	Office Supplies	1,512	143	393	500	500	500
5214	Uniforms	4,333	4,596	5,624	6,450	6,450	6,450
5216	Gasoline	30,598	41,490	38,949	52,397	52,397	57,637
5290	Miscellaneous Operating Supplies	60		190	10,000	10,000	10,000
5901	Depreciation	14,442	24,442				
TOTAL	OPERATING EXPENSES	511,786	533,078	554,714	564,634	582,314	608,356
6410	Machinery and Equipment					0	
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	0
9101	Transfer to General Fund	103,860	104,129	110,950	112,193	112,193	121,476
9910	Contingency/Reserve Replenishment				7,582	0	
TOTAL	NON-OPERATING EXPENSES	103,860	104,129	110,950	119,775	112,193	121,476
TOTAL	SOLID WASTE FUND	1,053,366	1,127,024	1,177,941	1,232,457	1,267,303	1,336,241

Major Variance from Adopted Fund Budget - FY 12/13 to Projected 12/13

Code	Amount	Explanation of Variance
1210:2610	24,748	Mid-year position adj to FT customer service representative from temporary outside services
3410	17,680	Interim PW Director and temporary outside services
9910	(7,582)	Decrease in Contingency/Reserve Replenishment for merit pay allocation

Major Variance or Highlights of the Fund Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
1210:2610	33,613	Increase from full year effect of customer service representative position & health ins elections
4612	12,000	Transmission for oldest packer truck
4911	2,500	Estimated increase from Phase I commercial container replacement

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Replacement of Commercial Containers – Phase I

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Solid Waste	Solid Waste	1	\$10,000

Justification and Description

Solid Waste does not own the commercial dumpster containers that the department services. Customers purchase these containers from the Town. The containers are repaired by Solid Waste at no charge as they break or become nonfunctional. Owning our own containers will afford the ability to maintain, sanitize and better manage the waste stream. Clean functional containers would improve the efficiency of the Solid Waste department, establish a cleaner environment, create a uniform appearance, as well as promote good service to the Town's residents and business owners. This program will be implemented in phases over a three year period.

Alternative/Adverse Impacts if not funded:

If not funded business customers will have to continue to purchase and maintain their containers and the efficiency of the collection will stay the same.

Required Resources

Line item	Title or Description of request	Cost
001-5000-539-4911	Replacement of commercial containers – Phase I	\$10,000



Stormwater Utility Trust Fund

The Town operates its own storm water collection enterprise fund. The Town completed a capital improvement project to replace a number of stormwater pump stations, catch basins and conveyance pipes to relieve urban flooding and to reduce potential environmental runoff issues.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and program modifications.

Stormwater Utility Fund Summary FY 13/14

FY 12/13 Estimated

Estimated Stormwater Fund Service Revenue	1,233,781
Estimated Expenditures & Encumbrances	(1,192,886)
Estimated FY 12/13 Excess of Revenue over Expenditure	<u><u>40,895</u></u>

Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2012	104,651
Estimated FY 12/13 Excess of Revenue over Expenditure	40,895
Projected Unrestricted Net Assets 9/30/2013	<u>145,546</u>
FY 13/14 Budgeted Increase to Net Assets	<u>51,296</u>
Projected Unrestricted Net Assets 9/30/2014	<u><u>196,842</u></u>

FY 13/14 Operational Budget Summary

Adopted Revenues

Projected Unrestricted Net Assets 10/1/2013	145,546
Service Revenues and Interest	505,000
Florida Department of Environmental Protection Grant	0
Loan Proceeds for Stormwater Pollution Control Project	0
Total Revenues	<u><u>650,546</u></u>

Adopted Expenditures

Personnel Costs	111,003
Operating Items	97,747
Capital Outlay	0
Debt Service	224,079
Interfund Transfers	20,875
Projected Unrestricted Net Assets 9/30/2014	196,842
Total Expenditures	<u><u>650,546</u></u>

FY 13/14 Year End - Net Assets

Projected Unrestricted (Operating) Net Assets	196,842
Projected Renewal & Replacement (R&R) Net Assets	266,140
Projected Rate Stabilization Net Assets	0

Stormwater Utility Fund

The Stormwater Utility Fund is operated under the supervision of the Public Works Director. The stormwater services are provided by the Town with the goals of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water at an affordable cost.

Currently, the Town employs one stormwater maintenance worker who provides recurring maintenance services. Twenty-five percent (25%) of the Public Works Director position and thirty percent (30%) of the Capital Improvement Project Manager position are also allocated to this fund. The Town contracts out many of the storm water related functions. These functions include planning, developing, testing, maintaining and improving the management of waters resulting from storm events.

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Stormwater Utility Fund offsets some of these costs with a service payment of \$20,875.

The fund is projected to end FY 13/14 with a positive balance. The current year increase to net assets is projected in the adopted budget at \$51,296. FY 13/14 includes a full year of debt payment. With this debt service payment included, the fund is balanced.

In FY 13/14 vacuum truck services are funded as well as the continuation of a street sweeping program to maintain the new Stormwater Rehabilitation Project. Adoption of the strategies provided achieves a balanced budget with no rate increase for FY 13/14.

Personnel Complement:

	Adopted FY 12/13			Proposed FY 13/14		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Capital Improvement Project Manager				0.30		
Maintenance Worker	1			1		
Total	1.25	0	0	1.55	0	0

Stormwater Utility Fund Revenues

Line Item Prefix: 404-0000-:		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
334-3605	FL Dept of Environmental Protection				512,500	512,500	
TOTAL	Intergovernmental - Federal/State/County	0	0	0	512,500	512,500	0
343-9110	Stormwater Utility Fees	247,002	501,655	502,968	505,000	505,000	505,000
TOTAL	Services Revenues	247,002	501,655	502,968	505,000	505,000	505,000
381-4100	Interfund Transfer from Water and Sewer			112,202			
384-0000	Loan Proceeds		412,363	1,712,289	156,281	156,281	
389-1000	Interest Earnings	351	529	37			
389-1200	Interest Earnings - Arbitrage		1,319	3,114			
391-1000	Appropriated Net Assets					60,000	
TOTAL	Miscellaneous Revenues	351	414,211	1,827,642	156,281	216,281	0
GRAND TOTAL		247,352	915,866	2,330,610	1,173,781	1,233,781	505,000

Stormwater Fund Expenditures

Line Item Prefix: 404-5500-538:-		FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Projected	FY 13/14 Proposed
Suffix	Object Description						
1210	Regular Salaries	50,409	52,921	57,886	58,717	59,490	77,466
1410	Overtime	940	1,045	898	1,200	1,200	1,200
1510	Special pay	462	1,440	423	1,000	1,000	
2110	Payroll Taxes	3,971	4,313	4,650	4,584	4,643	6,018
2210	Retirement Contribution	3,561	3,562	3,285	3,942	3,942	5,588
2310	Life & Health Insurance	6,514	7,166	7,895	9,207	9,207	13,983
2410	Workers Compensation	1,497	2,552	3,455	3,061	3,061	5,849
2610	Other Post Employment Benefits	489	601	689	794	794	899
TOTAL	PERSONNEL EXPENSES	67,842	73,600	79,181	82,505	83,337	111,003
3110	Professional Services (NPDES)	4,958	6,127	10,200	11,250	11,250	11,250
3310	Utility Billing Charges				1,700	1,700	1,700
4009	Car Allowance	750	1,438	1,500	1,500	1,500	1,500
4310	Electricity	10,899	12,367	11,973	20,400	20,400	20,400
4403	Equipment/Vehicle Leasing	14,451	13,825	7,286	7,485	7,485	8,035
4510	Property and Liability Insurance			2,181			5,000
4601	Maintenance Service/Repair Contracts	1,901	1,350	2,787	12,850	12,850	38,362
4603	Equipment Maintenance			1,715	15,000	15,000	10,000
5420	Conferences and Seminars				1,500	1,500	1,500
5901	Depreciation	13,286	13,496	13,496			
TOTAL	OPERATING EXPENSES	46,246	48,603	51,138	71,685	71,685	97,747
6310	Improvements other than Building		232,717	1,328,893	668,781	668,781	
6320	Infrastructure - Seawalls					60,000	
TOTAL	CAPITAL OUTLAY	0	232,717	1,328,893	668,781	728,781	0
7110	Principal		41,874		101,465	101,465	107,573
7210	Interest		80,240		128,778	128,778	114,444
7310	Other Debt Service Costs		242	581	581	581	2,062
TOTAL	DEBT SERVICE	0	122,114	581	230,824	230,824	224,079
581-9101	Transfer to General Fund	16,231	14,590	17,642	18,259	18,259	20,875
581-9131	Transfer to Capital Projects Fund					60,000	
9910	Contingency / Reserve Replenishment				101,727	40,895	51,296
9920	Reserve for Renewal & Replacement						
TOTAL	NON-OPERATING EXPENSES	16,231	14,590	17,642	119,986	119,154	72,171
TOTAL	STORMWATER UTILITY FUND	130,319	491,624	1,477,435	1,173,781	1,233,781	505,000

Major Variance from Adopted Fund Budget FY 12/13 to Projected FY 12/13

Code	Amount	
6320	\$60,000	Emergency seawall repairs
581-9131	\$60,000	Stormwater related construction of 95th Street End project
9920	(\$60,832)	Use of 12/13 surplus for emergency seawall repairs and merit pay allocation

Major Variance of Highlights of the Fund Budget - FY 12/13 Projected to FY 13/14 Proposed

Code	Amount	Explanation of Variance
4510	5,000	Insurance for new lift stations
4601	25,000	Vacuum truck services program modification for stormwater inlets NPDES requirement
9910	\$10,401	Increase in Contingency/Reserve Replenishment

Proposed

Town of Surfside, Florida

FY 13/14 Program Modification

Vacuum Truck Services

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Storm Water	Storm Water	1	\$25,000

Justification and Description

The Town has 270 storm water drain inlets and currently does not have a contract in place with a vacuum truck company to clean these inlets. The inlets become clogged overtime with dirt and debris and it is imperative that the debris be removed in order for the storm water to drain properly. We are required per our NPDES permit to have scheduled cleaning of these drains.

Alternative/Adverse Impacts if not funded:

If the storm water drain inlets are not periodically cleaned this increases the probability of street flooding as the system does not drain as designed. In addition, it is a requirement of our National Pollutant Discharge Elimination System (NPDES).

Required Resources

Line item	Title or Description of request	Cost
404-5500-538-4601	Vacuum Truck Services	\$25,000



Appendix

This final section of the budget document provides supplemental explanations and assistance for those who may need or desire it.

The two components contained here are: 1) a description of the funds used by the Town and 2) a general glossary of terms as they are used throughout this document.

FUND DESCRIPTIONS

Governmental accounting systems are organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities--identified as funds--based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental units establish and maintain funds required by law for sound financial administration. Only the minimum number of funds consistent with legal and operating requirements are established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Individual funds are classified into three broad categories: Governmental, Proprietary, and Fiduciary.

GOVERNMENTAL FUND TYPES

Governmental Fund Types are subdivided into three sections: the General Fund, Special Revenue Funds, and Capital Project Funds.

General Fund- General revenue funds are used to account for and report all financial resources which are not required to be accounted for in other fund types.

Special Revenue Funds- Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or limited to expenditure for specified purposes other than debt service or major capital projects.

Capital Projects Funds- Capital projects funds are used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

FUND 001 - GENERAL FUND

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Legislative, Executive. Town Attorney, Finance, Town Clerk, Building Services, Public Safety, Public Works, and Leisure Services.

FUND 102 – TOURIST RESORT FUND

The Tourist Resort Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the portions of resort tax revenues, which is restricted to Town promotion. The Leisure Services Department operates the Tourism Resort Fund, with policy guidance from the Tourism Board, as one of its divisions.

FUND DESCRIPTIONS

FUND 105 – POLICE FORFEITURE FUND

The Police Forfeiture Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the revenues received as a result of the confiscation of property utilized in the commission of criminal activity. The Public Safety Department operates the Police Forfeiture Fund.

FUND 107 – MUNICIPAL TRANSPORTATION FUND (CITT)

The Municipal Transportation Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the sales tax revenues distributed to the Town through the Citizens Initiative Transportation Tax (CITT). Expenditures are limited to improvements to public transportation and transportation improvements. The Public Works Department operates the Municipal Transportation Fund.

FUND DESCRIPTIONS

FUND 301 – CAPITAL PROJECTS FUND

This fund is used for the purpose of budgeting general capital improvement projects which are expected to survive for three years or more. As a governmental fund type it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

The Capital Projects Fund is closely associated with a five year Capital Improvement Plan. The Capital Improvement Plan, however, includes all major capital improvements across all fund types. It includes the forecast of substantial capital investments and anticipated for the upcoming budget year and for an additional four years.

PROPRIETARY FUND TYPES

Proprietary Fund Types are budgeted by the Town as Enterprise Funds.

Enterprise Funds- Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FUND 401 – WATER AND SEWER FUND

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects are generally funded with long term financing (bonds) which are repaid over a long period of time. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and water and sewer operations. The fund operates under the Public Works Department.

FUND DESCRIPTIONS

FUND 402 - MUNICIPAL PARKING FUND

The Municipal Parking Fund is a type of enterprise fund. The Town provides locations to customers for parking throughout the Town. Charges for the services are made based upon the amount of the service each customer utilizes. This business-like enterprise provides for personnel, operations, maintenance, collections, and parking enforcement. The fund operates under the Public Safety Department.

Fund 403- SOLID WASTE COLLECTION FUND

The Solid Waste Collection Fund is a type of enterprise fund. The Town provides solid waste and recycling collection services to customers within the Town. Charges for the services are made based upon the type of service (residential, commercial, and recycling) and the cost for disposal of the materials collected. This business-like enterprise provides for personnel, operations, maintenance, collections, disposal, and planning elements. The fund operates under the Public Works Department.

FUND 404 - STORMWATER UTILITY FUND

The Stormwater Utility Fund is a type of enterprise fund. The Town provides stormwater drainage services to customers within the Town. Charges for the services are based upon the type of structure from which the stormwater is being diverted. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and planning elements. The fund operates under the Public Works Department.

FIDUCIARY FUND TYPES

Fiduciary (Trust and Agency) Funds- Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. An example for the Town of Surfside is the Pension Fund. While the Town is accountable for the maintenance of these fund types and their annual audit, the assets do not belong to the Town so the Town does not budget fiduciary funds. The cost for the Town's contribution to keep the Retirement Plan fully funded are budgeted in the various departments.

GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adopted Budget: The budget as approved by the Town Commission prior to the beginning of the fiscal year and after two public hearings.

ADA: This acronym refers to the United State's Federal Americans with Disabilities Act.

Ad Valorem Taxes: Of Latin origins, this fairly literally translates "according to value." It commonly refers to property taxes, levied on both real and personal property, according to the property's valuation (tax roll) and tax rate (millage).

Allocation: Allocations represent the amount of funds designated for specific purposes. The Town appropriates funds based on an allocation plan annually and periodically throughout the year. Allocations within funds may be shifted under certain conditions without requiring a change to the appropriation. *See appropriation.*

Amended Budget: The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds based on receiving a grant.

Annual Salary Adjustment: An adjustment to compensation provided on an annual basis. Like a COLA, it is an annual and recurring increase. Unlike a COLA, it is not necessarily linked to consumer priced indexing (CPI).

Annualize: This is the process of standardizing resources over a twelve month figure irrespective of the timing of the resource (one-time, mid-year recurring, etc.).

Appropriation: A legal authorization to incur obligations and make expenditures for identified appropriation centers. Modifications within the appropriation centers are changes to allocations and generally permissible without violating the legal authorization unless they result in a change to the total appropriation.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Miami-Dade County Property Appraiser as a basis for levying property taxes. *See Taxable Valuation and Market Valuation.*

Asset: Any resource owned or held by a government which has monetary value.

Authorized Positions: Employee positions which both exist within the personnel complement (whether vacant or filled) and are funded.

Available (Undesignated) Fund Balance: This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year. Available funds not spent in a given fiscal year becomes carry-over at the beginning of the next fiscal year. *See also designated fund balance.*

GLOSSARY

Amendment 1: An Amendment to the State constitution which has effectively frozen the ability of local governments to raise rates above the average percentage increase to wages reported to the State of Florida.

Base Budget: Projected cost of continuing the existing levels of service in the current budget year.

Bond: A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond plus interest) on particular dates (the debt service payments). Bonds are primarily used to finance large scale capital projects. *See General Obligation Bond and Revenue Bond.*

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better terms.

Budget: A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: cash, accrual, or modified accrual.

Budget Calendar: The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets: Assets of significant value (greater than \$1,000) and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: The appropriation of bonds, reserves, or operating revenue for improvements to facilities and other infrastructure of long term duration.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical infrastructure of the government.

Capital Improvement Program (CIP): An expenditure plan incurred each year over a fixed number of years to meet capital needs arising from the long term needs of the government.

Capital Outlay: Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it is available to be controlled for custody purposes as a fixed asset.

Capital Project: Major construction, acquisition, or renovation activities which add value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

GLOSSARY

Cash Basis: A basis of accounting which recognizes transactions only when cash is increased or decreased.

Chart of Accounts: This is a set of codes held in common throughout the State of Florida and established for use by the State for use by all governmental entities.

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit (CBU – collective bargaining unit) for specific terms and conditions of employment (e.g., hours, workings conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Constant or Real Dollars: The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living. Sometimes broadly called an “inflationary index.”

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA): An increase in salaries to offset the adverse effect of inflation on compensation. *See Annual Salary Adjustment.*

Debt Service: The payments of principal and / or interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess liability of an entity over its assets; or the excess of expenditures or expenses over revenues during a single accounting period.

Designated Fund Balance: Funding within a specific fund which has not been budgeted and is reserved or restricted for a specific purpose. These funds may only be appropriated into the budget to meet obligations consistent with the reserve or restricted use. Examples include funding reserved to meet prior year encumbrances or a storm recovery fund.

Department: The basic organizational unit of government, either utilizing employees or contractors, which is functionally unique in its delivery of services.

Division: An allocation center within a Department maintained separately to more transparently reflect costs for unique or dissimilar types of functions.

Employee (or Fringe) Benefits: Contributions made by a government to meet

GLOSSARY

commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance: The lawful commitment of funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Purchase orders are one way in which encumbrances are created.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. Utilizing debt so that future generations share in the cost of capital projects is an example.

Fiscal Year: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For municipalities in the State of Florida, this twelve (12) month period is October 1 to September 30.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee: Fees assessed on public utility corporations in return for granting a privilege to operate inside the Town limits. Examples include gas operators and electric companies.

Full Faith and Credit: A pledge of a government's ad valorem taxing power to repay debt obligations. The Town of Surfside has no debt of this type.

Fund: A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities and carry-over encumbrances. Includes reserved/designated and unrestricted balances.

GAAP: This acronym stands for Generally Accepted Accounting Principles. It is a set of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation (G.O.) Bond -- This type of bond is backed by the full faith, credit and taxing power of the government. G.O. Bonds must be approved by the voters. The Town has no debt of this type.

GLOSSARY

Goal: A statement of broad direction, purpose or intent based on the needs of the community. Goals may be of short, middle, or long term duration.

Grants: A contribution by a government or other organization to support a particular function or project. Grants may be classified as either operational or capital, depending upon the use of funds.

Growth Rate: A term related to millage growth under Amendment 1. This item is defined as the “adjustment for growth in per capita Florida income.”

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of a government system as a whole (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and other payments.

Levy: To impose taxes for the support of government activities.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Market Valuation: This represents the amount that an asset may sell for on the open market. Market Valuations have a correlation to assessed valuation (as one changes, so does the other) although there may be a time lag. Assessed valuation (the lower amount established by the Property Appraiser) is reduced by exemptions (Save-our-Homes, Homestead, and others) to arrive at the Taxable Valuation.

Millage (Mill): The property tax rate which is based on the valuation of property. One mill is equivalent to one dollar of taxes for each \$1,000 of taxable property valuation.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations: Responsibilities, including financial, which a government may be legally required to meet with its resources.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

GLOSSARY

Operating Revenue: Unrestricted funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day operations.

Ordinance: An enactment of a legislative body that requires a public hearing and two readings before it is in effect. Ordinances often require or limit behavior and have penalties for non-compliance.

Pay-as-you-go Basis -- A term used to describe a financial policy by which capital purchases are financed from current revenues and/or undesignated fund balance (available reserve) rather than through borrowing.

Personnel Services: Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-year Encumbrances: Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Based Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Purpose: A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and fund balances.

Revenue: Sources of income.

Revenue Bond: This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking

GLOSSARY

program.

Roll-back Rate: The tax rate which when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

Senate Bill 115: Passed by Florida legislature restricting local ability to raise rates beyond the restraints of Amendment 1 by requiring that roll-back rates be established on what the taxable valuation would have been had Amendment 1 not passed.

Service Lease: A lease under which the lessor maintains and services the asset. Leasing vehicles for the Police Department would be an example.

Taxable Valuation: This is the amount determined by the Property Appraiser after any discounts and/or exemptions have been applied to the assessed valuation. This reduced figure is the one against which governments may levy a tax.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or permitting fees.

Temporary Positions: An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

TRIM: This acronym stands for Truth in millage (Section 200.065, Florida Statute). It is often associated with the TRIM notice (or preliminary tax bill) which arrives prior to the final determination of taxation rates.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose (such as payment of encumbrances or a hurricane recovery fund) and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Utility Taxes: Municipal charges on consumers of various utilities such as electricity, gas, water, telecommunications.

Zero-Based Budgeting: A budget process which assumes that the base budget for operations is zero and requires justification for all expenditure funding requests.